

SCHEDULE 1

Form and Content of Accounts of Insurance Companies and Groups

PART I

Individual Accounts

Chapter iii

Notes to the Accounts

Information supplementing the balance sheet

Miscellaneous matters

72.—(1) Particulars shall be given of any case where the cost of any asset is for the first time determined under paragraph 41 above.

(2) Where any outstanding loans made under the authority of section 153(4)(b), (bb) or (c) or section 155 of this Act (various cases of financial assistance by a company for purchase of its own shares) are included under any item shown in the company's balance sheet, the aggregate amount of those loans shall be disclosed for each item in question.

(3) The aggregate amount which is recommended for distribution by way of dividend shall be stated.