

### SCHEDULE 3

#### FORM AND CONTENT OF ACCOUNTS PREPARED BY SMALL COMPANIES

4.—(1) In the Balance Sheet Formats, for “provisions for liabilities and charges”, wherever occurring, substitute “provisions for liabilities”.

(2) That expression occurs—

(a) in Balance Sheet Format 1, in Item I;

(b) in Balance Sheet Format 2, under the heading “LIABILITIES”, in Item B.