

SCHEDULE 2

BANKING COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

PART 3

NOTES TO THE ACCOUNTS

Information supplementing the profit and loss account

Particulars of income

87.—(1) A company must disclose, with respect to income included in the following items in the profit and loss account formats, the amount of that income attributable to each of the geographical markets in which the company has operated during the financial year—

- (a) format 1 item 1, format 2 item B1 (interest receivable),
- (b) format 1 item 3, format 2 item B2 (dividend income),
- (c) format 1 item 4, format 2 item B3 (fees and commissions receivable),
- (d) format 1 item 6, format 2 item B4 (dealing profits), and
- (e) format 1 item 7, format 2 item B7 (other operating income).

(2) In analysing for the purposes of this paragraph the source of any income, the directors must have regard to the manner in which the company's activities are organised.

(3) For the purposes of this paragraph, markets which do not differ substantially from each other shall be treated as one market.

(4) Where in the opinion of the directors the disclosure of any information required by this paragraph would be seriously prejudicial to the interests of the company, that information need not be disclosed, but the fact that any such information has not been disclosed must be stated.