

Schedule 4

[ss. 358, 380 & 911]

Accounting Disclosures

Part 1

Disclosures for Companies whether or not Falling within Reporting Exemption

1. Aggregate amount of authorized loans

The financial statements for a financial year must contain, under separate headings, the aggregate amount of any outstanding loans made under the authority of sections 280 and 281 during the financial year.

2. Statement of financial position to be contained in notes to annual consolidated financial statements

(1) The annual consolidated financial statements for a financial year—

(a) must contain, in the notes to the statements, the holding company's statement of financial position for the financial year; and

(b) must include a note disclosing the movement in the holding company's reserves.

(2) Despite section 380(4), the holding company's statement of financial position to be contained in the notes to the annual consolidated financial statements for a financial year is not required to contain any notes.

(3) That statement of financial position must be in the format in which that statement would have been prepared if the holding company had not been required to prepare any annual consolidated financial statements for the financial year.

3. Subsidiary's financial statements must contain particulars of ultimate parent undertaking

- (1) This section applies if, at the end of a financial year, a company is the subsidiary of another undertaking.
- (2) The company's financial statements for the financial year must contain, in the notes to the statements—
 - (a) the name of the undertaking regarded by the directors as being the company's ultimate parent undertaking; and
 - (b) the following information relating to that undertaking as known to the directors—
 - (i) if that undertaking is a body corporate, the country in which it is incorporated;
 - (ii) if that undertaking is not a body corporate, the address of its principal place of business.

4. Compliance with applicable accounting standards

The financial statements for a financial year must state—

- (a) whether they have been prepared in accordance with the applicable accounting standards within the meaning of section 380; and
- (b) if they have not been so prepared, the particulars of, and the reasons for, any material departure from those standards.

Part 2

Disclosures for Companies not Falling within Reporting Exemption

1. Remuneration of auditor

- (1) A company's financial statements for a financial year must state, under a separate heading, the amount of the remuneration of the auditor.
 - (2) In this section—
remuneration (酬金), in relation to an auditor of a company, includes any sum paid by the company in respect of the auditor's expenses.
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