
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 179

**Companies (Summary Financial Statement)
Regulations (Northern Ireland) 1996**

Part II

Conditions for sending out summary financial statement

Cases in which sending of summary financial statement prohibited

3.—(1) A listed public company may not send a summary financial statement to an entitled person instead of copies of its full accounts and reports, in any case where it is prohibited from doing so by any relevant provision (within the meaning of paragraph (2))—

- (a) in its memorandum or articles of association, or
- (b) where the entitled person is a holder of the company's debentures, in any instrument constituting or otherwise governing any of the company's debentures of which that person is a holder.

(2) For the purposes of paragraph (1), any provision (however expressed) which requires copies of the full accounts and reports to be sent to entitled persons, or which forbids the sending of summary financial statements under Article 259 of the 1986 Order, is a relevant provision.