

## SCHEDULE 1

### [SCHEDULE 8 TO THE COMPANIES ACT 1985] FORM AND CONTENT OF ACCOUNTS PREPARED BY SMALL COMPANIES

## PART I

### GENERAL RULES AND FORMATS

#### Section B

##### *The Required Formats for Accounts*

##### ***Profit and loss account formats***

##### *Format 3 (see note (14) below)*

#### **A. Charges**

1. Cost of sales (11)
2. Distribution costs (11)
3. Administrative expenses (11)
  - (4) Amounts written off investments
5. Interest payable and similar charges (13)
6. Tax on profit or loss on ordinary activities
  - (7) Profit or loss on ordinary activities after taxation
8. Extraordinary charges
9. Tax on extraordinary profit or loss
10. Other taxes not shown under the above items
11. Profit or loss for the financial year

#### **B. Income**

1. Turnover
2. Other operating income
3. Income from shares in group undertakings
4. Income from participating interests
5. Income from other fixed asset investments (12)
6. Other interest receivable and similar income (12)
7. Profit or loss on ordinary activities after taxation
8. Extraordinary income
9. Profit or loss for the financial year