

Continue

pay the costs of the defendant if successful in his or her defence, require sufficient security to be given for those costs and may stay all proceedings until the security is given. (1)Where in any proceeding for negligence, default, breach of duty or breach of trust against an officer of a company or a person employed by a company as auditor (not being a director or secretary of the company) a claim is made in respect of any negligence, default, breach of duty or breach of trust against the defendant, the court may, if satisfied that the claim is well founded, order the defendant to pay the costs of the plaintiff in respect of the proceedings, default, breach of duty or breach of trust, the court may relieve him or her wholly or partly from his or her liability on such terms as the court may think fit.(2)Where any such officer or person referred to in subsection (1) has reason to apprehend that an claim will or might be made against him or her in respect of any negligence, default, breach of duty or breach of trust, he or she may apply to the court for relief and the court on any such application shall have the same power to relieve him or her as under this section it would have had if it had been a court before which proceedings against that person for negligence, default, breach of duty or breach of trust had been brought. Orders made by the High Court under this Act may be enforced in the same manner as orders made by any other court by that court. Where any discretion or other powers given to the registrar by this Act or any rules made under it, the registrar shall not exercise that power adversely to the applicant without giving the applicant an opportunity of being heard. (1)In any proceeding under this Act before the registrar, the evidence shall be given by statutory declaration in the absence of directions to the contrary, but, in any case in which the registrar thinks it right so to do, he or she may take evidence viva voce in lieu of or in addition to evidence by declaration. Any such statutory declaration may be in the case of appeal be evidence by affidavit, but, if so used shall have all the incidents and consequences of evidence by affidavit.(2)In case any part of the evidence is taken viva voce, the registrar shall, in respect of requiring the attendance of witnesses and taking evidence on oath, be in the same position in all respects as a magistrate. (1)In all proceedings before the registrar under this Act, the registrar shall have power to award to any party such costs as the registrar may consider reasonable, and to direct how and by what parties they are to be paid, and any such order may, by leave of the registrar, be made against a party who is not a party to the proceedings. (1)The registrar shall have power to order the rectification of the register shall have power to review any decision of the registrar relating to the entry in question or the correction sought to be made. In any appeal from a decision of the registrar to the court under this Act, the court shall have and exercise the same discretionary powers as under this Act are conferred upon the registrar. Where under any of the provisions of this Act a person has an option to make an application to the court or to the registrar and the application is made to the registrar, the registrar may, at any stage of the proceedings, refer the application to the court, or he or she may, after hearing the parties, determine the question between them, subject to appeal to the court. (1)The Minister may by statutory instrument, make regulations for giving full effect to this Act and in particular for making provision for any matter required to be prescribed or provided for by the Minister under this Act.(2)Without prejudice to the general effect of subsection (1), the Minister may make regulations under that subsection—(a)to alter Table A and the Form in the Seventh Schedule to this Act;(b)to alter or add to Table B, C, D and E in the Third Schedule to this Act and the Forms to the Fourth Schedule to this Act;(c)to alter or add to the requirements of this Act as to matters to be stated in a company's balance sheet, profit and loss accounts and group accounts in particular the requirements of the Fifth Schedule of this Act;(d)regulating the procedure for the use of paperless transactions with regard to securities;(3)Regulations made by virtue of subsection (2)(c) shall not impose requirements more onerous than the requirements existing before the making of the regulations unless the regulations have been laid before Parliament and approved by resolution.(4)Regulations made under this section may impose in respect of a contravention of the regulations a penalty not exceeding two hundred and fifty currenc units or such other sum as may be specified in the regulations. (1)The repealed Companies Act shall have effect as if it had been repealed by this Act, and the provisions of this Act shall have effect as if they had been enacted by the repealed Companies Act. (1)The repealed Companies Act shall remain in force after the commencement of this Act until revoked in the manner prescribed in subsection (2). The rules referred to in subsection (1) shall be read with and considered part of this Act, except in so far as they may be inconsistent with this Act.(3)The Minister may make rules revoking the rules referred to in this section. For the avoidance of doubt, the omission from this Act of any provisions previously appearing in the repealed Act shall not prejudice the rights of any person whose rights depended on the existence of those dates. (1)The Companies Act in force immediately before the commencement of this Act is repealed.(2)This Act shall not affect any prosecution by a liquidator instituted or ordered by the court to be instituted under the repealed Companies Act directing how any costs and expenses properly incurred by a liquidator in any such prosecution are to be defrayed as if he had had this Act had not been enacted.(3)A document referred to the repealed Companies Act shall be construed as referring to the corresponding provision of this Act.(4)A person appointed to any office under or by virtue of the repealed Companies Act shall be taken to have been appointed to that office under or by virtue of this Act.(5)A register kept under the repealed Companies Act shall be taken to be part of the register to be kept under the corresponding provisions of this Act.(6)All funds and accounts constituted under this Act shall be taken to be in continuation of the corresponding funds and accounts constituted under the repealed Companies Act.(7)Nothing in this Act shall affect the incorporation of any company registered under the repealed Companies Act.(8)Where on the coming into force of this Act the articles of any company carrying on business in Uganda require any matter or thing to be done by the passing of an extraordinary resolution that matter or thing shall, on and after the coming into force be taken to have been lawfully and sufficiently done by the passing of special resolution.(9)Where any offence, being an offence under the repealed Companies Act, is committed after the commencement of this Act, the offence shall be treated as if it had been committed under the corresponding provisions of this Act. (10)The content of particular matters in this section shall be without prejudice to the general application of the provisions of the Interpretation Act which relate to the effect of repeals. A currency point is equivalent to twenty thousand shillings. Attach passport size photoName of the Company Names of Subscribers.1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 841. 842. 843. 844. 845. 846. 847. 848. 849. 850. 851. 852. 853. 854. 855. 856. 857. 858. 859. 860. 861. 862. 863. 864. 865. 866. 867. 868. 869. 870. 871. 872. 873. 874. 875. 876. 877. 878. 879. 880. 881. 882. 883. 884. 885. 886. 887. 888. 889. 890. 891. 892. 893. 894. 895. 896. 897. 898. 899. 900. 901. 902. 903. 904. 905. 906. 907. 908. 909. 910. 911. 912. 913. 914. 915. 916. 917. 918. 919. 920. 921. 922. 923. 924. 925. 926. 927. 928. 929. 930. 931. 932. 933. 934. 935. 936. 937. 938. 939. 940. 941. 942. 943. 944. 945. 946. 947. 948. 949. 950. 951. 952. 953. 954. 955. 956. 957. 958. 959. 960. 961. 962. 963. 964. 965. 966. 967. 968. 969. 970. 971. 972. 973. 974. 975. 976. 977. 978. 979. 980. 981. 982. 983. 984. 985. 986. 987. 988. 989. 990. 991. 992. 993. 994. 995. 996. 997. 998. 999. 1000.

of the secretary of the company. Expressions referring to writing shall, unless the contrary intention appears, be construed as including references to printing, lithography, photography and other modes of representing or reproducing words in a visible form. Unless the context otherwise requires, words or expressions contained in these Regulations shall bear the same meaning as in the Act or any statutory modification of the Act in force at the date at which these regulations become binding on the company. 2. Without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, any share in the company may be issued with such referred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital or otherwise, as the company may from time to time by ordinary resolution determine. 3. Subject to section 68 of the Act, any preference shares may, with the sanction of an ordinary resolution, be issued on the terms that they are, or at the option of the holder, to be paid up in cash or by instalments. (1)The company may from time to time by ordinary resolution—(a)authorize the directors to do all or any of the things authorized by the directors under section 19 of the Act, and to alter that authority from time to time; (b)authorize the directors to do all or any of the things authorized by the directors under section 20 of the Act, and to alter that authority from time to time; (c)authorize the directors to do all or any of the things authorized by the directors under section 21 of the Act, and to alter that authority from time to time; (d)authorize the directors to do all or any of the things authorized by the directors under section 22 of the Act, and to alter that authority from time to time; (e)authorize the directors to do all or any of the things authorized by the directors under section 23 of the Act, and to alter that authority from time to time; (f)authorize the directors to do all or any of the things authorized by the directors under section 24 of the Act, and to alter that authority from time to time; (g)authorize the directors to do all or any of the things authorized by the directors under section 25 of the Act, and to alter that authority from time to time; (h)authorize the directors to do all or any of the things authorized by the directors under section 26 of the Act, and to alter that authority from time to time; (i)authorize the directors to do all or any of the things authorized by the directors under section 27 of the Act, and to alter that authority from time to time; (j)authorize the directors to do all or any of the things authorized by the directors under section 28 of the Act, and to alter that authority from time to time; (k)authorize the directors to do all or any of the things authorized by the directors under section 29 of the Act, and to alter that authority from time to time; (l)authorize the directors to do all or any of the things authorized by the directors under section 30 of the Act, and to alter that authority from time to time; (m)authorize the directors to do all or any of the things authorized by the directors under section 31 of the Act, and to alter that authority from time to time; (n)authorize the directors to do all or any of the things authorized by the directors under section 32 of the Act, and to alter that authority from time to time; (o)authorize the directors to do all or any of the things authorized by the directors under section 33 of the Act, and to alter that authority from time to time; (p)authorize the directors to do all or any of the things authorized by the directors under section 34 of the Act, and to alter that authority from time to time; (q)authorize the directors to do all or any of the things authorized by the directors under section 35 of the Act, and to alter that authority from time to time; (r)authorize the directors to do all or any of the things authorized by the directors under section 36 of the Act, and to alter that authority from time to time; (s)authorize the directors to do all or any of the things authorized by the directors under section 37 of the Act, and to alter that authority from time to time; (t)authorize the directors to do all or any of the things authorized by the directors under section 38 of the Act, and to alter that authority from time to time; 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(bd)authorize the directors to do all or any of the things authorized by the directors under section 74 of the Act, and to alter that authority from time to time; (be)authorize the directors to do all or any of the things authorized by the directors under section 75 of the Act, and to alter that authority from time to time; (bf)authorize the directors to do all or any of the things authorized by the directors under section 76 of the Act, and to alter that authority from time to time; (bg)authorize the directors to do all or any of the things authorized by the directors under section 77 of the Act, and to alter that authority from time to time; (bh)authorize the directors to do all or any of the things authorized by the directors under section 78 of the Act, and to alter that authority from time to time; (bi)authorize the directors to do all or any of the things authorized by the directors under section 79 of the Act, and to alter that authority from time to time; (bj)authorize the directors to do all or any of the things authorized by the directors under section 80 of the Act, and to alter that authority from time to time; 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(br)authorize the directors to do all or any of the things authorized by the directors under section 88 of the Act, and to alter that authority from time to time; (bs)authorize the directors to do all or any of the things authorized by the directors under section 89 of the Act, and to alter that authority from time to time; (bt)authorize the directors to do all or any of the things authorized by the directors under section 90 of the Act, and to alter that authority from time to time; (bu)authorize the directors to do all or any of the things authorized by the directors under section 91 of the Act, and to alter that authority from time to time; (bv)authorize the directors to do all or any of the things authorized by the directors under section 92 of the Act, and to alter that authority from time to time; (bw)authorize the directors to do all or any of the things authorized by the directors under section 93 of the Act, and to alter that authority from time to time; (bx)authorize the directors to do all or any of the things authorized by the directors under section 94 of the Act, and to alter that authority from time to time; 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(cf)authorize the directors to do all or any of the things authorized by the directors under section 102 of the Act, and to alter that authority from time to time; (cg)authorize the directors to do all or any of the things authorized by the directors under section 103 of the Act, and to alter that authority from time to time; (ch)authorize the directors to do all or any of the things authorized by the directors under section 104 of the Act, and to alter that authority from time to time; (ci)authorize the directors to do all or any of the things authorized by the directors under section 105 of the Act, and to alter that authority from time to time; (cj)authorize the directors to do all or any of the things authorized by the directors under section 106 of the Act, and to alter that authority from time to time; (ck)authorize the directors to do all or any of the things authorized by the directors under section 107 of the Act, and to alter that authority from time to time; (cl)authorize the directors to do all or any of the things authorized by the directors under section 108 of the Act, and to alter that authority from time to time; (cm)authorize the directors to do all or any of the things authorized by the directors under section 109 of the Act, and to alter that authority from time to time; (cn)authorize the directors to do all or any of the things authorized by the directors under section 110 of the Act, and to alter that authority from time to time; (co)authorize the directors to do all or any of the things authorized by the directors under section 111 of the Act, and to alter that authority from time to time; (cp)authorize the directors to do all or any of the things authorized by the directors under section 112 of the Act, and to alter that authority from time to time; (cq)authorize the directors to do all or any of the things authorized by the directors under section 113 of the Act, and to alter that authority from time to time; (cr)authorize the directors to do all or any of the things authorized by the directors under section 114 of the Act, and to alter that authority from time to time; (cs)authorize the directors to do all or any of the things authorized by the directors under section 115 of the Act, and to alter that authority from time to time; (ct)authorize the directors to do all or any of the things authorized by the directors under section 116 of the Act, and to alter that authority from time to time; (cu)authorize the directors to do all or any of the things authorized by the directors under section 117 of the Act, and to alter that authority from time to time; (cv)authorize the directors to do all or any of the things authorized by the directors under section 118 of the Act, and to alter that authority from time to time; (cw)authorize the directors to do all or any of the things authorized by the directors under section 119 of the Act, and to alter that authority from time to time; (cx)authorize the directors to do all or any of the things authorized by the directors under section 120 of the Act, and to alter that authority from time to time; (cy)authorize the directors to do all or any of the things authorized by the directors under section 121 of the Act, and to alter that authority from time to time; (cz)authorize the directors to do all or any of the things authorized by the directors under section 122 of the Act, and to alter that authority from time to time; (ca)authorize the directors to do all or any of the things authorized by the directors under section 123 of the Act, and to alter that authority from time to time; (cb)authorize the directors to do all or any of the things authorized by the directors under section 124 of the Act, and to alter that authority from time to time; (cc)authorize the directors to do all or any of the things authorized by the directors under section 125 of the Act, and to alter that authority from time to time; (cd)authorize the directors to do all or any of the things authorized by the directors under section 126 of the Act, and to alter that authority from time to time; (ce)authorize the directors to do all or any of the things authorized by the directors under section 127 of the Act, and to alter that authority from time to time; (cf)authorize the directors to do all or any of the things authorized by the directors under section 128 of the Act, and to alter that authority from time to time; (cg)authorize the directors to do all or any of the things authorized by the directors under section 129 of the Act, and to alter that authority from time to time; (ch)authorize the directors to do all or any of the things authorized by the directors under section 130 of the Act, and to alter that authority from time to time; (ci)authorize the directors to do all or any of the things authorized by the directors under section 131 of the Act, and to alter that authority from time to time; (cj)authorize the directors to do all or any of the things authorized by the directors under section 132 of the Act, and to alter that authority from time to time; (ck)authorize the directors to do all or any of the things authorized by the directors under section 133 of the Act, and to alter that authority from time to time; (cl)authorize the directors to do all or any of the things authorized by the directors under section 134 of the Act, and to alter that authority from time to time; (cm)authorize the directors to do all or any of the things authorized by the directors under section 135 of the Act, and to alter that authority from time to time; (cn)authorize the directors to do all or any of the things authorized by the directors under section 136 of the Act, and to alter that authority from time to time; (co)authorize the directors to do all or any of the things authorized by the directors under section 137 of the Act, and to alter that authority from time to time; (cp)authorize the directors to do all or any of the things authorized by the directors under section 138 of the Act, and to alter that authority from time to time; (cq)authorize the directors to do all or any of the things authorized by the directors under section 139 of the Act, and to alter that authority from time to time; (cr)authorize the directors to do all or any of the things authorized by the directors under section 140 of the Act, and to alter that authority from time to time; (cs)authorize the directors to do all or any of the things authorized by the directors under section 141 of the Act, and to alter that authority from time to time; (ct)authorize the directors to do all or any of the things authorized by the directors under section 142 of the Act, and to alter that authority from time to time; (cu)authorize the directors to do all or any of the things authorized by the directors under section 143 of the Act, and to alter that authority from time to time; (cv)authorize the directors to do all or any of the things authorized by the directors under section 144 of the Act, and to alter that authority from time to time; (cw)authorize the directors to do all or any of the things authorized by the directors under section 145 of the Act, and to alter that authority from time to time; (cx)authorize the directors to do all or any of the things authorized by the directors under section 146 of the Act, and to alter that authority from time to time; (cy)authorize the directors to do all or any of the things authorized by the directors under section 147 of the Act, and to alter that authority from time to time; (cz)authorize the directors to do all or any of the things authorized by the directors under section 148 of the Act, and to alter that authority from time to time; (ca)authorize the directors to do all or any of the things authorized by the directors under section 149 of the Act, and to alter that authority from time to time; (cb)authorize the directors to do all or any of the things authorized by the directors under section 150 of the Act, and to alter that authority from time to time; (cc)authorize the directors to do all or any of the things authorized by the directors under section 151 of the Act, and to alter that authority from time to time; (cd)authorize the directors to do all or any of the things authorized by the directors under section 152 of the Act, and to alter that authority from time to time; (ce)authorize the directors to do all or any of the things authorized by the directors under section 153 of the Act, and to alter that authority from time to time; (cf)authorize the directors to do all or any of the things authorized by the directors under section 154 of the Act, and to alter that authority from time to time; (cg)authorize the directors to do all or any of the things authorized by the directors under section 155 of the Act, and to alter that authority from time to time; (ch)authorize the directors to do all or any of the things authorized by the directors under section 156 of the Act, and to alter that authority from time to time; (ci)authorize the directors to do all or any of the things authorized by the directors under section 157 of the Act, and to alter that authority from time to time; (cj)authorize the directors to do all or any of the things authorized by the directors under section 158 of the Act, and to alter that authority from time to time; (ck)authorize the directors to do all or any of the things authorized by the directors under section 159 of the Act, and to alter that authority from time to time; (cl)authorize the directors to do all or any of the things authorized by the directors under section 160 of the Act, and to alter that authority from time to time; (cm)authorize the directors to do all or any of the things authorized by the directors under section 161 of the Act, and to alter that authority from time to time; (cn)authorize the directors to do all or any of the things authorized by the directors under section 162 of the Act, and to alter that authority from time to time; (co)authorize the directors to do all or any of the things authorized by the directors under section 163 of the Act, and to alter that authority from time to time; (cp)authorize the directors to do all or any of the things authorized by the directors under section 164 of the Act, and to alter that authority from time to time; (cq)authorize the directors to do all or any of the things authorized by the directors under section 165 of the Act, and to alter that authority from time to time; (cr)authorize the directors to do all or any of the things authorized by the directors under section 166 of the Act, and to alter that authority from time to time; (cs)authorize the directors to do all or any of the things authorized by the directors under section 167 of the Act, and to alter that authority from time to time; (ct)authorize the directors to do all or any of the things authorized by the directors under section 168 of the Act, and to alter that authority from time to time; (cu)authorize the directors to do all or any of the things authorized by the directors under section 169 of the Act, and to alter that authority from time to time; (cv)authorize the directors to do all or any of the things authorized by the directors under section 170

the market value is shown (whether separately or not) and is taken as being higher than their stock exchange value.(9)The basis on which foreign currencies have been converted into East African currency, where the amount of the assets or liabilities affected is material.(10)The amount or the estimated amount of any liability to income tax in respect of the profits made by the company (b) the amount of the balance sheet, together with the basis on which such amount, if any, set aside for income tax is computed.(11)Except in the case of the first balance sheet laid before the company after the commencement of this Act, the corresponding amount at the end of the immediately preceding financial year for all items shown in the balance sheet. 12.(1)There shall be shown—(a)the amount charged to revenue by way of provision for depreciation, renewals or diminution in value of fixed assets;(b)the amount of the interest on the company's debentures and other fixed loans;(c)the amount of the charge for income tax and any other taxation on profits to date;(d)the amounts respectively provided for redemption of share capital and for redemption of loans;(e)the amount, if material, set aside or proposed to be set aside to, or withdrawn from, reserves;(f)subject to subparagraph (2) of this paragraph, the amount, if material, set aside to provisions for depreciation, renewals or diminution in value of assets or, as the case may be, the amount, if material, withdrawn from such provisions and not applied for the purposes thereof;(g)the amount of income from investments, distinguishing between trade investments and other investments;(h)the aggregate amount of the dividends paid and proposed.(2)The registrar may direct that a company shall not be obliged to show an amount set aside to provisions in accordance with subparagraph (1)(f) of this paragraph, if he or she is satisfied that that is not required in the public interest and would prejudice the company, but subject to the condition that any heading stating an amount arrived at after taking into account the amount set aside as aforesaid shall be so framed or marked as to indicate that fact.13.If the remuneration of the auditors is not fixed by the company in general meeting, the amount thereof shall be shown under a separate heading, and for the purposes of this paragraph, any sums paid by the company in respect of the auditors' expenses shall be deemed to be included in the word "remuneration".14.(1)The matters referred to in subparagraphs (2) to (6) of this paragraph shall be stated by way of note, if not otherwise shown.(2)If depreciation or replacement of fixed assets is provided for some method other than a depreciation charge or provisions for renewals, or not provided for, the method by which it is provided for or the fact that not provided for, as the case may be.(3)The basis on which the charge for income tax is computed.(4)Whether or not the amount stated for dividends paid and proposed is for dividends subject to deduction of income tax.(5)Except in the case of the first profit and loss account laid before the company after the commencement of this Act, the corresponding amounts for the immediately preceding financial year for all items shown in the profit and loss account.(6)Any material respects in which any items shown in the profit and loss account are affected—(a)by transactions of a sort not usually undertaken by the company or otherwise by circumstances of an exceptional or nonrecurrent nature; or(b)by any change in the basis of accounting. 15.(1)This paragraph shall apply where the company is a holding company, whether or not it is itself a subsidiary of another body corporate.(2)The total amount of assets consisting of shares in, or amounts owing (whether on account of a loan or otherwise) from, the company's subsidiaries, distinguishing shares from indebtedness, shall be set out in the balance sheet separately from all the other assets of the company, and the aggregate amount of indebtedness (whether on account of a loan or otherwise) to the company's subsidiaries shall be so set out separately from all its other liabilities and—(a)the references in Part I of this Schedule to the company's investments shall not include investments in its subsidiaries required by this paragraph to be separately set out; and(b)paragraph 5, 12(1)(a), and 14(2) of this Schedule shall not apply in relation to fixed assets consisting of interests in the company's subsidiaries.(3)There shall be shown by way of note on the balance sheet or in a statement or report annexed thereto the number, description and amount of the shares in and debentures of the company held by its subsidiaries or their nominees, but excluding any of those shares or debentures in the case of which the subsidiary is concerned as personal representative or in the case of which it is concerned as trustee and neither the company nor any subsidiary thereof is beneficially interested under the trust, otherwise than by way of security only for the purposes of a transaction entered into by it in the ordinary course of a business which includes the lending of money.(4)Where group accounts are not submitted, there shall be annexed to the balance sheet a statement showing—(a)the reasons why subsidiaries are not dealt with in group accounts;(b)the net aggregate amount, so far as it concerns members of the holding company and is not dealt with in the company's accounts, of the subsidiaries' profit after deducting the subsidiaries' losses (or vice versa)—(i)for the respective financial years of the subsidiaries ending with or during the financial year of the company; and(ii)for their previous financial years since they respectively became the holding company's subsidiary;(c)the net aggregate amount of the subsidiaries' profits after deducting the subsidiaries' losses (or vice versa)—(i)for the respective financial years of the subsidiaries ending with or during the financial year of the company; and(ii)for their previous financial years since they respectively became the holding company's subsidiary, so far as those profits are dealt with, or provision is made for those losses, in the company's accounts;(d)any qualifications contained in the report of the auditors of the subsidiaries on their accounts for their respective financial years ending as aforesaid, and any note or saving contained in those accounts to call attention to a matter which, apart from the note or saving, would properly have been referred to in such a qualification, insofar as the matter which is the subject of the qualification or note is not covered by the company's own accounts and is material from the point of view of its members, or, insofar as the information required by this subparagraph is not obtainable, a statement that it is not obtainable; except that the registrar may, on the application or with the consent of the company's directors, direct that in relation to any subsidiary this subparagraph shall not apply or shall apply only to such extent as may be provided by the direction.(5)Subparagraph (4)(b) and (c) of this paragraph shall apply to profits and losses of a subsidiary which may properly be treated in the holding company's accounts as revenue profits and losses, and the profits or losses attributable to any shares in a subsidiary for the time being held by the holding company or any other of its subsidiaries shall not for that or any other purpose be treated as so far as they are profits and losses for the period before the date on or as from which the shares were acquired by the company or any of its subsidiaries, except that they may in a proper case be so treated where—(a)the company is itself a subsidiary of another body corporate;(b)the shares were acquired from that body corporate or a subsidiary of it, and for the purposes of determining whether any profits or losses are to be treated as profits or losses for that period, the profit and loss for any financial year of the subsidiary may, if it is not practicable to apportion it with reasonable accuracy by reference to the facts, be treated as accruing from day to day during that year and be apportioned accordingly.(6)Where group accounts are not submitted, there shall be annexed to the balance sheet a statement showing, in relation to the subsidiaries (if any) whose financial years did not end with that of the company—(a)the reasons why the company's directors consider that the subsidiaries' financial years should not end with that of the company; and(b)the date on which the subsidiaries' financial years ending last before that of the company respectively ended or the earliest and latest of those dates.16.(1)The balance sheet of a company which is a subsidiary of another body corporate, whether or not it is itself a holding company, shall show the aggregate amount of its indebtedness to all bodies corporate of which it is a subsidiary or a fellow subsidiary and the aggregate amount of the indebtedness of all such bodies corporate to it, distinguishing in each case between indebtedness in respect of debentures and otherwise.(2)For the purposes of this paragraph a company shall be taken to be a fellow subsidiary of another body corporate if both are subsidiaries of the same body corporate but neither is the other's subsidiary. 17.Subject to the following paragraphs of this Part of this Schedule, the consolidated balance sheet and profit and loss account shall combine the information contained in the separate balance sheets and profit and loss accounts of the holding company and of the subsidiaries dealt with by the consolidated accounts, but with such adjustments, if any, as the directors of the holding company think necessary.18.Subject to this Part and to Part III of this Schedule, the consolidated accounts shall, in giving the information referred to in paragraph 17, comply, so far as practicable, with the requirements of this Act as if they were the accounts of an actual company.19.Section 216 shall not, by virtue of paragraphs 17 and 18, apply for the purpose of the consolidated accounts.20.Paragraph 7 of this Schedule does not apply for the purpose of any consolidated accounts laid before a company with the first balance sheet so laid after the commencement of this Act.21.In relation to any subsidiaries of the holding company not dealt with by the consolidated accounts—(a)Sub-paragraphs 15(2) and (3) of this Schedule apply for the purpose of those accounts as if those accounts were the accounts of an actual company of which they were subsidiaries; and(b)there shall be annexed a similar statement as is required by paragraph 15(4) where there are no ground accounts, but as if references in it to the holding company's accounts were references to the consolidated accounts.22.In relation to any subsidiaries whether or not dealt with by the consolidated accounts, whose financial years did not end with that of the company, there shall be annexed a similar statement as is required by paragraph 15(6) where there are no group accounts. 23.(1)So long as any scheduled bank complies with the requirements of any enactment in force in the country of the incorporation of that bank relating to the keeping of accounts by a banking company it shall not be subject to the requirements of Part I of this Schedule.(2)If the Minister is satisfied that any scheduled bank is not complying with the requirements of any such enactment of its country of incorporation he or she may by order direct that that bank shall comply with the requirements of Part I of this Schedule.(3)For the purposes of this Part "scheduled bank" has the same meaning as in the Financial Institutions Act.24.An insurance company within the meaning of the Insurance Act which is subject to the requirements of that Act as respects the preparation and deposit with the registrar of insurance companies of a balance sheet and profit and loss account, shall not, so long as it complies with those requirements, be subject to the requirements of Part I, other than—(a)as respects its balance sheet, those of paragraphs 2 and 3, paragraph 4 so far as it related to fixed and current assets, paragraph 8 except sub-paragraph (1) (a) and (d) and sub-paragraph (3), paragraphs 9 and 10 and paragraph 11 (except subparagraphs (4) to (8) inclusive and sub-paragraph 10); and(b)as respects its profit and loss account, those of paragraph 12(1) (b), paragraph 13 and paragraphs 14(1), (4) and (5), 25.(1)For purposes of the Schedule, unless the context otherwise requires—(a)subject to sub-paragraph (2), "provision" means any amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets or retained by way of providing for any known liability;(c) "capital reserve" means any reserve other than a capital reserve.(2)Where—(a)any amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets, not being an amount written off in relation to fixed assets before the commencement of this Act; or(b)any amount retained by way of providing for any known liability, is in excess of that which in the opinion of the directors is reasonably necessary for the purpose, the excess shall be treated for the purposes of this Schedule as a reserve and not as a provision.(3)In this paragraph, "liability" includes all liabilities in respect of expenditure contracted for and all disputed or contingent liabilities.26.In this Schedule, "quoted investment" means an investment as respects which there has been granted a quotation or permission to deal on any stock exchange of repute and "unquoted investment" shall be construed accordingly. 1.Whether they have obtained all the information and explanations which to the best of their knowledge and belief were necessary for the purposes of their audit.2.Whether, in their opinion, proper books of account have been kept by the company, so far as appears from their examination of those books, and proper returns adequate for the purposes of their audit have been received from branches not visited by them.3.(1)Whether the company's balance sheet and unless it is framed as a consolidated profit and loss account profit and loss account dealt with by the report are in agreement with the books of account and returns.(2)Whether, in their opinion and to the best of their information and according to the explanations given to them, the accounts give information required by this Act in the manner so required and give a true and fair view—(a)in the case of the balance sheet, of the state of the company's affairs as at the end of its financial year; and(b)in the case of the profit and loss account, of the profit or loss for its financial year; or, as the case may be, given a true and fair view of the accounts subject to the non-disclosure of any matters, to be indicated in the report which by virtue of Part III of the Seventh Schedule to this Act are not required to be disclosed.4.In the case of a holding company submitting group accounts whether, in their opinion, the group accounts have been properly prepared in accordance with the provisions of this Act so as to give a true and fair view of the state of affairs and profit or loss of the company and its subsidiaries dealt with by it, so as to give a true and fair view of the accounts subject to the non-disclosure of any matters to be indicated in the report which by virtue of Part III of the Seventh Schedule to this Act are not required to be disclosed.5.There shall be stated under separate headings, so far as they are not written off—(a)the preliminary expenses;(b)any expenses incurred in connection with any issue of share capital or debentures;(c)any sums paid by way of commission in respect of any shares or debentures;(d)any sums allowed by way of discount in respect of any debentures; and(e)the amount of the discount allowed on any issue of shares at a discount.6.(1)The reserves, provisions, liabilities and fixed and current assets shall be classified under headings appropriate to the company's business; except that—(a)where the amount of any class is not material, it may be included under the same heading as some other class;(b)where any assets of one class are not separable from assets of another class, those assets may be included under the same heading; and(c)where any asset cannot properly be described either as "fixed" or as "current" it shall be separately classified and described.(2)Fixed assets shall also be distinguished from current assets.(3)The method used to arrive at the amount of the fixed assets under each heading shall be stated.7.(1)The method of arriving at the amount of any fixed asset shall, subject to paragraph (6) (3), be to take the difference between—(a)its cost or, if it stands in the company's books at a valuation, the amount of the valuation; and(b)the total amount provided or written off since the date of acquisition or valuation, as the case may be, for depreciation or diminution in value for the purposes of this paragraph, the net amount at which any assets stand in the company's books at the commencement of this Act after deduction of the amounts previously provided or written off for depreciation or diminution in value shall, if the figures relating to the period before the commencement of this Act cannot be obtained without unreasonable expense or delay, be treated as if it were the amount of a valuation of those assets made at the commencement of this Act and, where any of those assets are sold, the net amount less the amount of the sales shall be treated as if it were the amount of a valuation so made of the remaining assets.(2)Subparagraph (1) does not apply—(a)to assets for which the figures relating to the period beginning with the commencement of this Act cannot be obtained without unreasonable expense or delay;(b)to assets the replacement of which is provided for wholly or partly—(i)by making provision for renewals and charging the cost of replacement against the provision made; or(ii)by charging the cost of replacement direct to revenue;(c)to any investments of which the market value or, in the case of investments not having a market value, their value as estimated by the directors is shown either as the amount of the investments or by way of note; or(d)to goodwill, patents or trade marks.(3)For the assets under each heading whose amount is arrived at in accordance with subparagraphs (1) and (2), there shall be shown—(a)the total of the amounts referred to in subparagraph (2)(a); and(b)the total to the amounts referred to in subparagraph (2)(b).(4)As respects the assets under each heading whose amount is not arrived at in accordance with sub-paragraphs (1) and (2) because their replacement is provided for as mentioned in sub-paragraph (2)(b), there shall be stated—(a)the means by which their replacement is provided for; and(b)the total amount of the provision if any made for renewals and not used.8.The total amounts respectively of capital reserves, revenue reserves and provisions, other than provisions for depreciation, renewals or diminution in value of assets shall be stated under separate headings, except that—(a)this paragraph does not require a separate statement of any of the three amounts which is not material; and(b)the registrar may direct that it shall not require a separate statement of the amount of provisions where he or she is satisfied that that is not required in the public interest and would prejudice the company, but subject to the condition that any heading stating an amount arrived at after taking into account the amount set aside shall be so framed or marked as to indicate that fact.9.(1)There shall also be shown unless it is shown in the profit and loss account or a statement or report annexed to it, or the amount involved is not material—(a)where the amount of the capital reserves, of the revenue reserves or of the provisions other than provisions for depreciation, renewals or diminution in value of assets shows an increase as compared with the amount at the end of the immediately preceding financial year, the source from which the amount of the increase has been derived; and(b)where—(i)the amount of the capital reserves or of the revenue reserves shows a decrease as compared with the amount at the end of the immediately preceding financial year; or(ii)the amount at the end of the immediately preceding financial year of the provisions other than provisions for depreciation, renewals or diminution in value of assets exceeded the total of the sums since applied and amounts still retained for the purposes of that preceding financial year, the application of the amounts derived from the difference.(2)Where the heading showing any of the reserves or provisions referred to in subparagraph (1) is divided into subheadings, this paragraph shall apply to each of the separate amounts shown in the sub-headings instead of applying to their total amount.10.(1)There shall be shown under separate headings—(a)the total amounts respectively of the company's trade investments, quoted investments other than trade investments and unquoted investments other than trade investments;(b)if the amount of the goodwill and of any patents and trade marks or part of that amount is shown as a separate item in or is otherwise ascertainable from the books of the company, or from any contract for the sale or purchase of any property to be acquired by the company, or from any documents in the possession of the company relating to the stamp duty payable in respect of any contract for the conveyance of the property, the amount shown or ascertained so far as not written off or, as the case may be, the amount so far as it is shown or ascertainable and as shown or ascertained, as the case may be;(c)the total amount of bank loans and overdrafts;(d)the net amount (after deduction of income tax) which is recommended for distribution by way of dividend; and(e)the basis on which the charge for income tax is computed.(2)Nothing in paragraph 10 (b) shall be taken as requiring the amount of the goodwill, patents and trade marks to be stated otherwise than as a single item.(3)The heading showing the amount of the quoted investments other than trade investments shall be subdivided, where necessary, to distinguish the investments as respects which there has, and those as respects which there has not, been granted a quotation or permission to deal on a stock exchange of repute.11.Where any liability of the company is secured otherwise than by operation of law on any assets of the company, the fact that that liability is so secured shall be stated, but is shall not be necessary to specify the assets on which the liability is secured.12.Where any of the company's debentures are held by a nominee of or trustee for the company, the nominal amount of the debentures and the amount at which they are stated in the books of the company shall be stated.13.(1)The matters referred to in subparagraphs (2) to (11) shall be stated by way of note, or in a statement or report annexed, if not otherwise shown.(2)The number, description and amount of any shares in the company which any person has an option to subscribe for, together with the following particulars of the option—(a)the period during which it is exercisable;(b)the price to be paid for shares subscribed for under it.(3)The amount of any arrears of fixed cumulative dividends on the company's shares and the period for which the dividends or, if there is more than one class, each class of them are in arrears, the amount to be stated before deduction of income tax, except that, in the case of tax free dividends, the amount shall be shown free of tax and the fact that it is so shown shall also be stated.(4)Particulars of any charge on the assets of the company to secure the liabilities of any other person, including, where practicable, the amount secured.(5)The general nature of any other contingent liabilities not provided for and, where practicable, the aggregate amount or estimated amount of those liabilities, if it is material.(6)Where practicable the total amount or estimated amount, if it is material, of contracts for capital expenditure, so far as not provided for.(7)If in the opinion of the directors any of the current assets have not a value, on realisation in the ordinary course of the company's business, at least equal to the amount at which they are stated, the fact that the directors are of that opinion.(8)The total market value of the company's quoted investments, other than trade investments, where it differs from the amount of the investments as stated, and the stock exchange value of any investments of which the market value is shown whether separately or not and is taken as being higher than their stock exchange value.(9)The basis on which foreign currencies have been converted into East African currency, where the amount of the assets or liabilities affected is material.(10)The amount or the estimated amount of any liability to income tax in respect of the profits made by the company to the date of the balance sheet, together with the basis on which that amount, if any, set aside for income tax is computed.(11)Except in the case of the first balance sheet laid before the company after the commencement of this Act, the corresponding amounts at the end of the immediately preceding financial year for all items shown in the balance sheet. 14.(1)There shall be shown—(a)the amount charged to revenue by way of provision for depreciation, renewals and diminution in value of fixed assets;(b)the amount of the interest on the company's debentures and other fixed loans;(c)the amount of the charge for income tax and any other taxation on profits to date; (d)the amounts respectively provided for redemption of share capital and for redemption of loans;(e)the amount, if material, set aside or proposed to be set aside to, or withdrawn from, reserves;(f)subject to sub-paragraph (2), the amount, if material, set aside to provisions other than provisions for depreciation, renewals or diminution in value of assets or, as the case may be, the amount, if material, withdrawn from those provisions and not applied for the purposes of those provisions;(g)the amount of income from investments, distinguishing between trade investments and other investments; and(h)the total amount of the dividends paid and proposed.(2)The registrar may direct that a company shall not be obliged to show an amount set aside to provisions in accordance with sub-paragraph (1) (f), if he or she is satisfied that that is not required in the public interest and would prejudice the company, but subject to the condition that any heading stating an amount arrived at after taking into account the amount set aside shall be so framed or marked as to indicate that fact.15.If the remuneration of the auditors is not fixed by the company in general meeting, the amount of the remuneration shall be shown under a separate heading and for the purposes of this paragraph, any sums paid by the company in respect of the auditors' expenses shall be taken to be included in the word "remuneration".16.(1)The matters referred to in subparagraphs (2) to (6) shall be stated by way of note, if not otherwise shown.(2)If depreciation or replacement of fixed assets is provided for by some method other than a depreciation charge or provisions for renewals, or is not provided for, the method by which it is provided for or the fact that it is not provided for, as the case may be.(3)The basis on which the charge for income tax is computed.(4)Whether or not the amount stated for dividends paid and proposed is for dividends subject to deduction of income tax.(5)Except in the case of the first profit and loss account laid before the company after the commencement of this Act, the corresponding amounts for the immediately preceding financial year for all items shown in the profit and loss account.(6)Any material respects in which any items shown in the profit and loss account are affected—(a)by transactions of a sort not usually undertaken by the company or otherwise by circumstances of an exceptional or non-recurrent nature; or(b)by any change in the basis of accounting. 17.(1)This paragraph applies where the company is a holding company, whether or not it is itself a subsidiary of another body corporate.(2)The total amount of assets consisting of shares in, or amounts owing whether on account of a loan or otherwise from, the company's subsidiaries, distinguishing shares from indebtedness, shall be set out in the balance sheet separately from all the other assets of the company, and the total amount of indebtedness (whether on account of a loan or otherwise, to the company's subsidiaries shall be so set out separately from all its other liabilities and—(a)the references in Part I to the company's investments shall not include investments in its subsidiaries required by this paragraph to be separately set out; and(b)paragraph 5, paragraph (14) (1) (a), and paragraph (16) (2) of this Schedule shall not apply in relation to fixed assets consisting of interests in the company's subsidiaries.(3)There shall be shown by way of note on the balance sheet or in a statement or report annexed to it the number, description and amount of the shares in and debentures of the company held by its subsidiaries or their nominees, but excluding any of those shares or debentures in the case of which the subsidiary is concerned as personal representative or in the case of which it is concerned as trustee and neither the company nor any subsidiary of it is beneficially interested under the trust, otherwise than by way of security only for the purposes of a transaction entered into by it in the ordinary course of a business which includes the lending of money.(4)Where group accounts are not submitted, there shall be annexed to the balance sheet a statement showing—(a)the reasons why subsidiaries are not dealt with in group accounts;(b)the net total amount, so far as it concerns members of the holding company and is not dealt with in the company's accounts, of the subsidiaries' profits after deducting the subsidiaries' losses or vice versa)—(i)for the respective financial years of the subsidiaries ending with or during the financial year of the company; and(ii)for their previous financial years since they respectively became the holding company's subsidiary;(c)the net total amount of the subsidiaries' profits after deducting the subsidiaries' losses or vice versa)—(i)for the respective financial years of the subsidiaries ending with or during the financial year of the company; and(ii)for their previous financial years since they respectively became the holding company's subsidiary, so far as those profits are dealt with, or provision is made for those losses, in the company's accounts;(d)any qualifications contained in the report of the auditors of the subsidiaries on their accounts for their respective financial years ending with or during the financial year of the company; and any note or saving contained in those accounts to call attention to a matter which, apart from the note or saving, would properly have been referred to in such a qualification, insofar as the matter which is the subject of the qualification or note is not covered by the company's own accounts and is material from the point of view of its members, or, insofar as the information required by this subparagraph is not obtainable, a statement that it is not obtainable; except that the registrar may, on the application or with the consent of the company's directors, direct that in relation to any subsidiary this subparagraph shall not apply or shall apply only to such extent as may be provided by the direction.(5)Subparagraphs (4) (b) and (c) shall apply only to profits and losses of a subsidiary which may properly be treated in the holding company's accounts as revenue profits and losses, and the profits or losses attributable to any shares in a subsidiary for the time being held by the holding company or any other of its subsidiaries shall not for that or any other purpose be treated as so far as they are profits and losses for the period before the date on or as from which the shares were acquired by the company or any of its subsidiaries, except that they may in a proper case be so treated where—(a)the company is itself the subsidiary of another body corporate; and(b)the shares were acquired from that body corporate or a subsidiary of it, and for the purposes of determining whether any profits or losses are to be treated as profits or losses for that period, the profit and loss for any financial year of the subsidiary may, if it is not practicable to apportion it with reasonable accuracy by reference to the facts, be treated as accruing from day to day during that year and be apportioned accordingly.(6)Where group accounts are not submitted, there shall be annexed to the balance sheet a statement showing, in relation to the subsidiaries (if any) whose financial years did not end with that of the company—(a)the reasons why the company's directors consider that the subsidiaries' financial years should not end with that of the company; and(b)the date on which the subsidiaries' financial years ending last before that of the company respectively ended or the earliest and latest of those dates.18.(1)The balance sheet of a company which is a subsidiary of another body corporate, whether or not it is itself a holding company, shall show the total amount of its indebtedness to all bodies corporate of which it is a subsidiary or a fellow subsidiary and the total amount of the indebtedness of all such bodies corporate to it, distinguishing in each case between indebtedness in respect of debentures and otherwise.(2)For the purposes of this paragraph a company shall be taken to be a fellow subsidiary of another body corporate if both are subsidiaries of the same body corporate but neither is the other's subsidiary. 19.Subject to paragraphs 20 to 22 of this Part of this Schedule, the consolidated balance sheet and profit and loss account shall combine the information contained in the separate balance sheets and profit and loss accounts of the holding company and of the subsidiaries dealt with by the consolidated accounts, but with such adjustments, if any, as the directors of the holding company think necessary.20.Subject to paragraph 19 of this Part of this Schedule and to Part III of this Schedule, the consolidated accounts shall, in giving the information referred to in paragraph 19, comply, so far as practicable, with the requirements of the Act as if they were the accounts of an actual company.21.Section 216 of this Act shall not, by virtue of paragraphs 19 and 20, apply for the purpose of the consolidated accounts.22.In relation to any subsidiaries of the holding company not dealt with by the consolidated accounts there shall be annexed a similar statement as is required by paragraph 17 (6) where there are no group accounts, but as if references in it to the holding company's accounts were references to the consolidated accounts. 23.(1)So long as any scheduled bank complies with the requirements relating to the keeping of accounts by a banking company it shall not be subject to the requirements of Part I of this Schedule.(2)If the Minister is satisfied that any scheduled bank is not complying with the requirements referred to in sub-paragraph (1), the Minister may by order direct that the bank shall comply with the requirements of Part I of this Schedule.(3)For the purposes of this Part of this Schedule "scheduled bank" has the same meaning as in the Financial Institutions Act.24.An insurance company as defined in the Insurance Act and which is subject to the requirements of that Act as respects the preparation and deposit with the registrar of insurance companies of a balance sheet and profit and loss account, shall not, so long as it complies with those requirements, be subject to the requirements of Part I of this Schedule, other than—(a)as respects its balance sheet, those of paragraphs 5 and 6 so far as it relates to fixed and current assets, paragraph 10 except subparagraph (1) (a) and (d) and subparagraph (3), paragraphs 11 and 12 and paragraph 13 (except sub-paragraphs (4) to (8) inclusive and sub-paragraph 10); and(b)as respects its profit and loss account, those of paragraphs 14(1) (b), paragraph 15 and paragraphs 16(1), (4) and (5), 25.(1)For the purposes of this Schedule, unless the context otherwise requires—(a)subject to sub-paragraph (2), "provision" means any amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets or retained by way of providing for any known liability of which the amount cannot be determined with substantial accuracy;(b)subject to sub-paragraph (2), "reserve" does not include an amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets or retained by way of providing for any known liability;(c) "capital reserve" does not include an amount regarded as free for distribution through the profit and loss account; and(d) "revenue reserve" means any reserve other than a capital reserve.(2)Where—(a)any amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets, not being an amount written off in relation to fixed assets before the commencement of this Act; or(b)any amount retained by way of providing for any known liability, is in excess of that which in the opinion of the directors is reasonably necessary for the purpose, the excess shall be treated for the purposes of this Schedule as a reserve and not as a provision.(3)In this paragraph, "liability" includes all liabilities in respect of expenditure contracted for and all disputed or contingent liabilities.26.For the purposes of this Schedule "quoted investment" means an investment as respects which there has been granted a quotation or permission to deal on any stock exchange of repute and "unquoted investment" shall be construed accordingly. The share capital of the company is divided into shares of each. The number of shares issued is _____ Shares of _____ each. The number of shares issued is _____ Shares of _____ each. On notes or bills, Shs. On contracts, Shs. On estimated liabilities, Shs. The assets of the company on that day were— Government securities (stating them) Bills of exchange and promissory notes, Shs. Cash at the bankers, Shs. Other securities, Shs. If the company has no share capital the portion of the statement relating to capital and shares must be omitted. Section or provision of Schedule Subject matter Section of Act. 22. Conclusiveness of certificate of incorporation. 61. Return as to allotments. 105. Registration of charges 106 (1) Duty of a company to register charges created by company. 107. Duty of a company to register charges existing on property acquired. 132. Annual return of company having a share capital 133. Annual return of company not having a share capital. (Except paragraph (a) of subsection (1). 136. Certificates to be sent by private company with annual return. 137. Statutory meeting and statutory report. 170 (1), (3) Auditors' report and right to access to books and to attend and be heard at general meetings 192. Restrictions on appointment or advertisement of directors. Third Schedule, Part I, paragraphs 2, 4, 6.

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