

45. Trading undertakings information

The annual financial report is to include —

- (a) separately, in relation to each trading undertaking —
 - (i) an operating statement;
 - (ii) a statement of financial position; and
 - (iii) such other information as is necessary to provide full and complete information on the undertaking;

and

- (b) in relation to each major trading undertaking, in addition to the information required by paragraph (a), a statement setting out all other revenue and expenditure which is not included in the operating statement referred to in paragraph (a)(i) but which has been used in the pricing structure for goods or services to be provided by the undertaking.

[Regulation 45 amended in Gazette 31 Mar 2005 p. 1053.]