03 Mar 1999

Directives to Merchant Banks

## **Financial Statements**

- 33(1) The financial statements of a merchant bank incorporated in Singapore shall contain such minimum information as the Authority may determine by notice in writing.
- (2) The financial statements relating to the operations in Singapore of a merchant bank incorporated outside Singapore shall contain such minimum information as the Authority may determine by notice in writing.
- (3) The minimum information as determined by the Authority under this Directive shall be in addition to the requirements under the Companies Act (Cap 50).
- (4) In this Directive, "financial statements" means the annual balance sheet and profit and loss account.

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