

(2) Such report, balance-sheet, manufacturing and marketing account, appropriation account, and statement of statistics of the company shall respectively contain the information and particulars set out and indicated in the said forms numbered 1 to 5 in the said Schedule, and shall be prepared and compiled in accordance with the directions and instructions contained respectively in the said forms, but such directions and instructions shall not be deemed to be parts of the said forms.

3. The auditor of every co-operative dairy company shall, in furnishing his report to the company, forward a certificate signed by him and certifying—

- (a) That the information and particulars contained in the directors' report relating to the payout to suppliers of the company and the valuation of unsold dairy-produce has been prepared and compiled in accordance with the directions set out in the form numbered 1 in the Schedule to these regulations ;
- (b) That the itemized costs per pound of butterfat and the total costs to f.o.b. per pound of butterfat as shown in the manufacturing and marketing account are correctly stated ; and
- (c) That the directors' report, balance-sheet, manufacturing and marketing account, appropriation account, and statement of statistics have been prepared and compiled in accordance with these regulations.

4. The directors of every co-operative dairy company shall attach or cause to be attached to every copy of their report prepared and compiled in accordance with these regulations—

- (a) A copy of the balance-sheet, manufacturing and marketing account, appropriation account, and statement of statistics duly prepared and compiled as aforesaid ; and
- (b) A copy of the certificate furnished by the auditor of the company pursuant to the last preceding clause hereof.

5. The directors of every co-operative dairy company shall, not later than seven days before the date of the annual general meeting of the company, send or cause to be sent to every person, being a supplier of the company at any time during the year to which the directors' report relates, a copy of such report together with a copy of every document which by these regulations is required to be attached thereto.

6. The directors of any dairy company, not being a co-operative dairy company within the meaning of these regulations, shall not send to any supplier of the company, other than a supplier who is a shareholder of the company, any document purporting to be or to have the effect of any of the following documents, namely :—

- (i) A directors' report to be laid before the company in general meeting :
- (ii) A balance-sheet :
- (iii) A profit and loss account :
- (iv) A manufacturing and/or marketing account :
- (v) An appropriation account :
- (vi) A statistical statement of the working of the company ; unless such document—

(a) Has been prepared and compiled in conformity with such one of the forms set out in the Schedule hereto as is appropriate to such document and in accordance with the directions and instructions contained in such form ; and

(b) Is accompanied by documents having the effect of each of the other documents enumerated in this clause all duly prepared and compiled in conformity with the relative form in the said Schedule and in accordance with the directions and instructions contained therein and comprising the auditor's certificate herein-before prescribed.

7. (1) The owner or occupier of every dairy factory, not being a co-operative dairy company within the meaning of these regulations, and not being a dairy company that sends to its suppliers documents which comply with the requirements of clause 6 hereof, shall, not later than the 31st day of August in each year, forward to every person, being a supplier of such owner or occupier at any time during the period to which the statement hereinafter referred to relates, a statement which shall contain the same information and particulars relating to the payout to suppliers of such owner or occupier, and the valuation of all unsold dairy-produce held by such owner or occupier as is required by clause 2 hereof to be furnished by the directors of every co-operative dairy company in their report for laying before the annual general meeting of the company.