(a) such sum shall be so repaid in such one of the following ways as the Minister for Finance may direct, that is to say:—

(i) by the issue of debentures of an amount equal to such sum,

(ii) by the issue of shares of a nominal amount equal to such sum,

(iii) as to part of such sum, by the issue of debentures of an amount equal to such part and, as to the remainder of such sum, by the issue of shares of a nominal amount equal to such remainder;

(b) where any debentures are so issuable such debentures shall carry such rate of interest as the said Minister shall direct, and

(c) where any shares are so issuable such shares or any part thereof may as the said Minister directs be shares having priority over ordinary shares and in such case shall carry such rate of dividend as the said Minister shall direct.

Obligation to furnish balance sheets, etc., to the Minister for Finance.

81.—(1) Each company to which this section applies shall within ninety days after the end of every accounting year furnish to the Minister for Finance a balance sheet for such accounting year duly audited by the auditor of such company, and also a profit and loss account for the same accounting year similarly audited.

(2) The balance sheet and profit and loss account to be furnished by each company to which this section applies shall be drawn up in such manner as shall be prescribed by regulations made under this section, and such balance sheet shall contain (in addition to any matter required by such regulations) a summary of the capital, assets and liabilities of such company, together with such particulars as will disclose the nature of such assets and liabilities and the manner in which the value of the assets was arrived at.

(3) Each company to which this section applies shall on demand furnish to the Minister for Finance such explanations as the said Minister shall think proper to require in respect of any balance sheet or profit and loss account furnished pursuant to this section.

(4) A copy of every balance sheet and profit and loss account furnished to the Minister for Finance pursuant to this section