

Access to accounting records

284. (1) A company shall make its accounting records, and any information and returns referred to in section 283 (2), available in an official language of the State at all reasonable times for inspection without charge by the officers of the company and by other persons entitled pursuant to this Act to inspect the accounting records of the company.

(2) Where accounting records or any information and returns referred to in section 283 (2) are kept in the manner referred to in section 282 (5)(b) the obligation under subsection (1) shall be read as including a requirement the company secure that the records or information are converted, without charge, into written form in an official language of the State if the person making the request so requests.

(3) No member (not being a director) shall have any right of inspecting any financial statement or accounting record of the company except—

(a) as conferred by statute or by the company's constitution, or

(b) authorised by the directors under subsection (4) or by the company in general meeting.

(4) The directors of a company shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the financial statements and accounting records of the company or any of them shall be open to the inspection of its members, not being directors of the company.