Books of company to be evidence in civil proceedings

686. When a company is being wound up, information contained in every book and record of the company and of the liquidator and any provisional liquidator shall, as between—

- (a) the members, officers and contributories of the company, and
- (b) any of the persons referred to in paragraph (a) and the liquidator, the provisional liquidator (if any) and the Director of Corporate Enforcement,

be admissible, in all civil proceedings, as evidence of any fact therein.