

## SCHEDULE 1

### Form and Content of Accounts of Banking Companies and Groups

## PART III

### ADDITIONAL DISCLOSURE: RELATED UNDERTAKINGS

1.—(1) Where accounts are prepared in accordance with the special provisions of this Schedule relating to banking companies or groups:

- (a) the information required by paragraphs 8 and 24 of Schedule 5 (information about significant holdings of the company in undertakings other than subsidiary undertakings)<sup>(1)</sup> need only be given in respect of undertakings (otherwise falling within the class of undertakings in respect of which disclosure is required) in which the company has a significant holding amounting to 20 per cent. or more of the nominal value of the shares in the undertaking; and
- (b) the information required by paragraph 27 of Schedule 5 (information about significant holdings of the group in undertakings other than subsidiary undertakings) need only be given in respect of undertakings (otherwise falling within the class of undertakings in respect of which disclosure is required) in which the group has a significant holding amounting to 20 per cent. or more of the nominal value of the shares in the undertaking.

In addition any information required by those paragraphs may be omitted if it is not material.

(2) Paragraph 13(3) and (4) of Schedule 5 shall apply mutatis mutandis for the purposes of sub-paragraph (1)(a) and paragraph 32(3) and (4) of that Schedule shall apply mutatis mutandis for the purposes of sub-paragraph (1)(b).

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(1) Schedule 5 was inserted into the 1986 Order by Article 8(2) of and Schedule 3 to the 1990 Order