

## SCHEDULES

### SCHEDULE 2

[SCHEDULE 4A TO THE COMPANIES ACT 1985]

#### FORM AND CONTENT OF GROUP ACCOUNTS

##### *Associated undertakings*

- 21 (1) The formats set out in Schedule 4 have effect in relation to group accounts with the following modifications.
- (2) In the Balance Sheet Formats the items headed “Participating interests”, that is—
- (a) in Format 1, item B.III.3, and
  - (b) In Format 2, item B.III.3 under the heading “ASSETS”,
- shall be replaced by two items, “Interests in associated undertakings” and “Other participating interests”.
- (3) In the Profit and Loss Account Formats, the items headed “Income from participating interests”, that is—
- (a) in Format 1, item 8,
  - (b) in Format 2, item 10,
  - (c) in Format 3, item B.4, and
  - (d) in Format 4, item B.6,
- shall be replaced by two items, “Income from interests in associated undertakings” and “Income from other participating interests”.