SCHEDULES

SCHEDULE 3

DISCLOSURE OF INFORMATION: RELATED UNDERTAKINGS
[SCHEDULE 5 TO THE COMPANIES ACT 1985]

PART II

COMPANIES REQUIRED TO PREPARE GROUP ACCOUNTS

Financial years of subsidiary undertakings

19 Where the financial year of one or more subsidiary undertakings did not end with that of the company, there shall be stated in relation to each such undertaking—

(a) the reasons why the company's directors consider that its financial year should not end with that of the company, and

(b) the date on which its last financial year ended (last before the end of the company's financial year).

Instead of the dates required by paragraph (b) being given for each subsidiary undertaking the earliest and latest of those dates may be given.