

SCHEDULES

SCHEDULE 3

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

PART II

COMPANIES REQUIRED TO PREPARE GROUP ACCOUNTS

Joint ventures

- 21 (1) The following information shall be given where an undertaking is dealt with in the consolidated accounts by the method of proportional consolidation in accordance with paragraph 19 of Schedule 4A (joint ventures)—
- (a) the name of the undertaking;
 - (b) the address of the principal place of business of the undertaking;
 - (c) the factors on which joint management of the undertaking is based; and
 - (d) the proportion of the capital of the undertaking held by undertakings included in the consolidation.
- (2) Where the financial year of the undertaking did not end with that of the company, there shall be stated the date on which a financial year of the undertaking last ended before that date.