

SCHEDULE 1

NON-IAS INDIVIDUAL ACCOUNTS

PART 4

SPECIAL PROVISION WHERE LLP IS A PARENT LLP OR SUBSIDIARY UNDERTAKING

LLP's own accounts: guarantees and other financial commitments in favour of group undertakings

71. Commitments within any of sub-paragraphs (1) to (5) of paragraph 60 (guarantees and other financial commitments) which are undertaken on behalf of or for the benefit of—

- (a) any parent undertaking or fellow subsidiary undertaking, or
- (b) any subsidiary undertaking of the LLP,

must be stated separately from the other commitments within that paragraph, and commitments within paragraph (a) must also be stated separately from those within paragraph (b).