SCHEDULE 3

NON-IAS GROUP ACCOUNTS

Minority interests

17.—(1) The formats set out in Schedule 1 to these Regulations have effect in relation to group accounts with the following additions.

(2) In the balance sheet formats there must be shown, as a separate item and under an appropriate heading, the amount of capital and reserves attributable to shares in subsidiary undertakings included in the consolidation held by or on behalf of persons other than the parent LLP and its subsidiary undertakings.

(3) In the profit and loss account formats there must be shown, as a separate item and under an appropriate heading—

(a) the amount of any profit or loss on ordinary activities, and

(b) the amount of any profit or loss on extraordinary activities,

attributable to shares in subsidiary undertakings included in the consolidation held by or on behalf of persons other than the parent LLP and its subsidiary undertakings.

(4) For the purposes of paragraph 4 of Schedule 1 (power to adapt or combine items)—

(a) the additional item required by sub-paragraph (2) above is treated as one to which a letter is assigned, and

(b) the additional items required by sub-paragraph (3)(a) and (b) above are treated as ones to which an Arabic number is assigned.