

## SCHEDULE 4

### INFORMATION ON RELATED UNDERTAKINGS REQUIRED WHETHER PREPARING COMPANIES ACT OR IAS ACCOUNTS

#### PART 1

##### PROVISIONS APPLYING TO ALL COMPANIES

###### **Shares and debentures of company held by subsidiary undertakings**

**3.**—(1) The number, description and amount of the shares in the company held by or on behalf of its subsidiary undertakings must be disclosed.

(2) Sub-paragraph (1) does not apply in relation to shares in the case of which the subsidiary undertaking is concerned as personal representative or, subject as follows, as trustee.

(3) The exception for shares in relation to which the subsidiary undertaking is concerned as trustee does not apply if the company, or any of its subsidiary undertakings, is beneficially interested under the trust, otherwise than by way of security only for the purposes of a transaction entered into by it in the ordinary course of a business which includes the lending of money.

(4) Part 5 of this Schedule has effect for the interpretation of the reference in sub-paragraph (3) to a beneficial interest under a trust.