

SCHEDULES

SCHEDULE 1

FORM AND CONTENT OF COMPANY ACCOUNTS

Participating interests

- 3 (1) For “shares in related companies”, wherever occurring, substitute “participating interests”.
- (2) That expression occurs—
- (a) in Balance Sheet Format 1, Item B.III.3;
 - (b) in Balance Sheet Format 2, under the heading “ASSETS”, in Item B.III.3;
 - (c) in the Profit and Loss Accounts Formats—
 - (i) in Format 1, Item 8;
 - (ii) in Format 2, Item 10;
 - (iii) in Format 3, Item B.4;
 - (iv) in Format 4, Item B.6.
- 4 (1) For “related companies”, wherever occurring in any other context, substitute “undertakings in which the company has a participating interest”.
- (2) Those contexts are—
- (a) in Balance Sheet Format 1, in Items B.III.4, C.II.3, E.7 and H.7;
 - (b) in Balance Sheet Format 2—
 - (i) under the heading “ASSETS”, in Items B.III.4 and C.II.3;
 - (ii) under the heading “LIABILITIES”, in Item C.7.