

## SCHEDULES

### SCHEDULE 1

#### FORM AND CONTENT OF COMPANY ACCOUNTS

##### *Participating interests*

- 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.