

SCHEDULE 2

PART II

FORMAT OF CONSOLIDATED BALANCE SHEET

The modifications to Part I of this Schedule for the format of a consolidated balance sheet are as follows:

(1) Assets items B.II.1.(a) and (b) (Investments in subsidiaries, (a) shares and (b) loans) must be omitted.

(2) After Liabilities item A.III. (Other reserves) there must be inserted the following new item: “IV. Minority interests”.

(3) The information required by paragraph 1 of Part IV of this Schedule need not be given.