

## SCHEDULE 4

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

#### PART 1

##### PROVISIONS APPLYING TO ALL COMPANIES

###### **Subsidiary undertakings**

1.—(1) The following information must be given where at the end of the financial year the company has subsidiary undertakings.

(2) The name of each subsidiary undertaking must be stated.

(3) There must be stated with respect to each subsidiary undertaking—

(a) if it is incorporated outside the United Kingdom, the country in which it is incorporated,

(b) if it is unincorporated, the address of its principal place of business.