

## SCHEDULE 4

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

#### PART 2

#### COMPANIES NOT REQUIRED TO PREPARE GROUP ACCOUNTS

##### **Holdings in subsidiary undertakings**

**11.**—(1) There must be stated in relation to shares of each class held by the company in a subsidiary undertaking—

(a) the identity of the class, and

(b) the proportion of the nominal value of the shares of that class represented by those shares.

(2) The shares held by or on behalf of the company itself must be distinguished from those attributed to the company which are held by or on behalf of a subsidiary undertaking.