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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES

### SCHEDULE 5

#### MISCELLANEOUS MATTERS TO BE DISCLOSED IN NOTES TO COMPANY ACCOUNTS

##### PART IV

###### IDENTIFICATION OF ULTIMATE HOLDING COMPANY

- 20 If at the end of its financial year the company is the subsidiary of another body corporate, there shall be stated the name of the body corporate regarded by the directors as being the company's ultimate holding company and, if known to them, the country in which it is incorporated.
- 21 Paragraph 20 does not require the disclosure by a company which carries on business outside the United Kingdom of information with respect to the body corporate regarded by the directors as being its ultimate holding company if the disclosure would, in their opinion, be harmful to the business of that holding company or of the first-mentioned company, or any other of that holding company's subsidiaries, and the Secretary of State agrees that the information need not be disclosed.