

SCHEDULE 4

GROUP ACCOUNTS

PART 1

FORM AND CONTENT OF NON-IAS GROUP ACCOUNTS

16. The information required by paragraph 13, 14 or 15 need not be disclosed with respect to an undertaking which—

- (a) is established under the law of a country outside the United Kingdom, or
- (b) carries on business outside the United Kingdom,

if in the opinion of the members of the parent LLP the disclosure would be seriously prejudicial to the business of that undertaking or to the business of the parent LLP or any of its subsidiary undertakings and the Secretary of State agrees that the information should not be disclosed.

Changes to legislation:

There are currently no known outstanding effects for the The Small Limited Liability Partnerships (Accounts) Regulations 2008, Paragraph 16.