

## SCHEDULE 2

### INFORMATION ON RELATED UNDERTAKINGS REQUIRED WHETHER PREPARING NON-IAS OR IAS ACCOUNTS

#### **PART 1**

##### PROVISIONS APPLYING TO ALL LLPs

###### **Parent undertaking drawing up accounts for larger group**

6.—(1) Where the LLP is a subsidiary undertaking, the following information must be given with respect to the parent undertaking of—

- (a) the largest group of undertakings for which group accounts are drawn up and of which the LLP is a member, and
  - (b) the smallest such group of undertakings.
- (2) The name of the parent undertaking must be stated.
- (3) There must be stated—
- [<sup>F1</sup>(a) the address of the undertaking's registered office (whether in or outside the United Kingdom),]
  - (b) if it is unincorporated, the address of its principal place of business.

(4) If copies of the group accounts referred to in sub-paragraph (1) are available to the public, there must also be stated the addresses from which copies of the accounts can be obtained.

###### **Textual Amendments**

- F1** Sch. 2 para. 6(3)(a) substituted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by The Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016 (S.I. 2016/575), regs. 2(1), **58(c)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008, Paragraph 6.