

SCHEDULE 1

COMPANIES ACT INDIVIDUAL ACCOUNTS: COMPANIES WHICH ARE NOT BANKING OR INSURANCE COMPANIES

PART 4

SPECIAL PROVISION WHERE COMPANY IS A PARENT COMPANY OR SUBSIDIARY UNDERTAKING

Company's own accounts: guarantees and other financial commitments in favour of group undertakings

73. Commitments within any of sub-paragraphs (1) to (5) of paragraph 63 (guarantees and other financial commitments) which are undertaken on behalf of or for the benefit of—

- (a) any parent undertaking or fellow subsidiary undertaking, or
- (b) any subsidiary undertaking of the company,

must be stated separately from the other commitments within that paragraph, and commitments within paragraph (a) must also be stated separately from those within paragraph (b).