

## SCHEDULE 4

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

#### PART 2

#### COMPANIES NOT REQUIRED TO PREPARE GROUP ACCOUNTS

##### **Exemption from giving information about significant holdings in non-subsidiary undertakings**

**13.**—(1) The information otherwise required by paragraph 6 (significant holdings in undertakings other than subsidiary undertaking) need not be given if—

- (a) the company is exempt by virtue of section 400 or 401 of the 2006 Act from the requirement to prepare group accounts (parent company included in accounts of larger group), and
- (b) the investment of the company in all undertakings in which it has such a holding as is mentioned in sub-paragraph (1) is shown, in aggregate, in the notes to the accounts by way of the equity method of valuation.