

SCHEDULE 5

INFORMATION ABOUT BENEFITS OF DIRECTORS

PART 2

PROVISIONS APPLYING ONLY TO UNQUOTED COMPANIES

Details of highest paid director's emoluments etc.

2.—(1) Where the aggregates shown under paragraph 1(1)(a), (b) and (c) total £200,000 or more, there must be shown—

- (a) so much of the total of those aggregates as is attributable to the highest paid director, and
- (b) so much of the aggregate mentioned in paragraph 1(1)(d) as is so attributable.

(2) Where sub-paragraph (1) applies and the highest paid director has performed qualifying services during the financial year by reference to which the rate or amount of any defined benefits that may become payable will be calculated, there must also be shown—

- (a) the amount at the end of the year of his accrued pension, and
- (b) where applicable, the amount at the end of the year of his accrued lump sum.

(3) Subject to sub-paragraph (4), where sub-paragraph (1) applies in the case of a company which is not a listed company, there must also be shown—

- (a) whether the highest paid director exercised any share options, and
- (b) whether any shares were received or receivable by that director in respect of qualifying services under a long term incentive scheme.

(4) Where the highest paid director has not been involved in any of the transactions specified in sub-paragraph (3), that fact need not be stated.