

## SCHEDULE 8

### QUOTED COMPANIES: DIRECTORS' REMUNERATION REPORT

#### PART 3

#### INFORMATION SUBJECT TO AUDIT

##### **Amount of each director's emoluments and compensation in the relevant financial year**

7.—(1) The directors' remuneration report must for the relevant financial year show, for each person who has served as a director of the company at any time during that year, each of the following—

- (a) the total amount of salary and fees paid to or receivable by the person in respect of qualifying services;
- (b) the total amount of bonuses so paid or receivable;
- (c) the total amount of sums paid by way of expenses allowance that are—
  - (i) chargeable to United Kingdom income tax (or would be if the person were an individual), and
  - (ii) paid to or receivable by the person in respect of qualifying services;
- (d) the total amount of—
  - (i) any compensation for loss of office paid to or receivable by the person, and
  - (ii) any other payments paid to or receivable by the person in connection with the termination of qualifying services;
- (e) the total estimated value of any benefits received by the person otherwise than in cash that—
  - (i) do not fall within any of paragraphs (a) to (d) or paragraphs 8 to 12,
  - (ii) are emoluments of the person, and
  - (iii) are received by the person in respect of qualifying services; and
- (f) the amount that is the total of the sums mentioned in paragraphs (a) to (e).

(2) The directors' remuneration report must show, for each person who has served as a director of the company at any time during the relevant financial year, the amount that for the financial year preceding the relevant financial year is the total of the sums mentioned in paragraphs (a) to (e) of sub-paragraph (1).

(3) The directors' remuneration report must also state the nature of any element of a remuneration package which is not cash.

(4) The information required by sub-paragraphs (1) and (2) must be presented in tabular form.