

## SCHEDULE 3

### INFORMATION ABOUT DIRECTORS' BENEFITS: REMUNERATION (COMPANIES ACT OR IAS ACCOUNTS)

#### PART 1

#### INFORMATION REQUIRED TO BE DISCLOSED

##### **Total amount of directors' remuneration etc.**

- 1.—(1) There must be shown the overall total of the following amounts—
  - (a) the amount of remuneration paid to or receivable by directors in respect of qualifying services;
  - (b) the amount of money paid to or receivable by directors, and the net value of assets (other than money, share options or shares) received or receivable by directors, under long term incentive schemes in respect of qualifying services; and
  - (c) the value of any company contributions—
    - (i) paid, or treated as paid, to a pension scheme in respect of directors' qualifying services, and
    - (ii) by reference to which the rate or amount of any money purchase benefits that may become payable will be calculated.
- (2) There must be shown the number of directors (if any) to whom retirement benefits are accruing in respect of qualifying services—
  - (a) under money purchase schemes, and
  - (b) under defined benefit schemes.

##### **Compensation to directors for loss of office**

- 2.—(1) There must be shown the aggregate amount of any payments made to directors or past directors for loss of office.
- (2) "Payment for loss of office" has the same meaning as in section 215 of the 2006 Act.

##### **Sums paid to third parties in respect of directors' services**

- 3.—(1) There must be shown the aggregate amount of any consideration paid to or receivable by third parties for making available the services of any person—
  - (a) as a director of the company, or
  - (b) while director of the company—
    - (i) as director of any of its subsidiary undertakings, or
    - (ii) otherwise in connection with the management of the affairs of the company or any of its subsidiary undertakings.
- (2) In sub-paragraph (1)—
  - (a) the reference to consideration includes benefits otherwise than in cash, and
  - (b) in relation to such consideration the reference to its amount is to the estimated money value of the benefit.

The nature of any such consideration must be disclosed.

**Status:** This is the original version (as it was originally made).

- (3) For the purposes of this paragraph a “third party” means a person other than—
- (a) the director himself or a person connected with him or body corporate controlled by him, or
  - (b) the company or any of its subsidiary undertakings.