

**Financial year for which the remuneration is awarded**

A *firm's* financial year should be designated by reference to the calendar year in which it ends. For example, if a *firm's* *accounting reference date* is 31 March, the financial year that begins on 1 April 2011 and ends on 31 March 2012 will be the *firm's* 2012 financial year.

**Consolidation**

When reporting on a consolidated basis as a UK lead regulated group, *firms* should where possible treat the consolidation group as a single entity (i.e. line-by-line) rather than on an aggregation basis.

**Currency**

*Firms* should report in the currency of their annual audited accounts. Figures should be reported in millions.

**Data Elements**

These are referred to by row first, then by column, so data element 2B will be in row 2 and column B.

**3-25A Investment banking:**

Include corporate finance advice services, private equity, capital markets, trading and sales.

**3-25B Retail banking:**

Include total lending activity (to individuals and enterprises).

**3-25C Asset management:**

Include portfolio management, managing of UCITS and other forms of asset management.

**3-25D All other:**

This column should include staff that cannot be allocated to one of the designated business areas. In this case, institutions should use data element 26A to explain in which business areas these staff work.

**3A-D Total number of staff:**

The numbers of staff provided should be expressed in full time equivalents (FTEs) and be based on year-end numbers.

**4A Total net profit in Year N:**

Net profits should be based on the accounting system used for regulatory reporting. For groups, it is the profit (or loss) of the whole group (i.e. the amount attributable to the equity holders of the parent and to the minority interest).

**5A-D Total remuneration:**

Total remuneration according to paragraph 11 of the CEBS Guidelines on Remuneration Policies and Practices. The amounts of remuneration provided should be gross numbers, including all costs for the institutions, except mandatory contributions by the institutions to social security and comparable schemes.

- 6A-D Total remuneration: Of which: Total variable remuneration:  
Variable remuneration according to paragraph 11 of the CEBS Guidelines on Remuneration Policies and Practices. This includes deferred and non-deferred variable remuneration. This also includes discretionary pension benefits, amounts regarding guaranteed variable remuneration and severance payments.
- 7A-D Number of identified staff:  
Identified staff according to paragraph 16 of the CEBS Guidelines on Remuneration Policies and Practices.
- 8A Number of identified staff in senior management positions:  
This is equivalent to the first and second category of identified staff as explained in paragraph 16 of the CEBS Guidelines on Remuneration Policies and Practices.
- 10A-D Total fixed remuneration:  
Fixed remuneration according to paragraph 11 of the CEBS Guidelines on Remuneration Policies and Practices.
- 11A-D Total variable remuneration:  
Variable remuneration according to paragraph 11 of the CEBS Guidelines on Remuneration Policies and Practices. This includes deferred and non-deferred remuneration. This also includes discretionary pension benefits, amounts regarding guaranteed variable remuneration and severance payments.
- 14A-D Total variable in other types of instruments:  
Different types of instruments defined in section 4.4.2 of the CEBS Guidelines on Remuneration Policies and Practices.
- 15A-D Total amount of variable remuneration deferred in Year N:  
Deferred remuneration according to section 4.4.1 of the CEBS Guidelines on Remuneration Policies and Practices.
- 18A-D Total deferred variable in other types of instruments:  
Different types of instruments defined in section 4.4.2 of the CEBS Guidelines on Remuneration Policies and Practices.
- 19A-D Amount of explicit ex post performance adjustment applied in Year N for remuneration awarded in previous years:  
Explicit ex post performance adjustment according to paragraphs 134 to 139 of the CEBS Guidelines on Remuneration Policies and Practices.
- 20A-D Number of recipients of guaranteed variable remuneration:  
Guaranteed variable remuneration according to section 3.2.1 of the CEBS Guidelines on Remuneration Policies and Practices.

25A-D Total amount of discretionary pension benefits:

Discretionary pension benefits according to section 3.1.2.of the CEBS Guidelines on Remuneration Policies and Practices.

26A All other:

If you have used data element 3-25D, please use data element 26A to record in which business areas staff included in this column work.