

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 Euros. To convert into Euros, *firms* must use the rates published by the European Commission for financial programming and budget. The table is published on the European Commission's website (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm). The table contains monthly exchange rates. A list sorted by country name can be generated using the 'access by list of countries' function. Institutions should use the exchange rate applicable for the month in which the financial year ended. 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.

Separate Templates

Firms should submit a separate template for each EEA Member State where the group is operating.

- 4-9A Investment banking:
Include corporate finance advice services, private equity, capital markets, trading and sales.
 - 4-9B Retail banking:
Include total lending activity (to individuals and enterprises).
 - 4-9C Asset management:
Include portfolio management, managing of UCITS and other forms of asset management.
 - 4-9D 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 10A to explain in which business areas these staff work.
- 4A-D Total number of individuals:

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

5A-D Of which: Number of identified staff:
Identified staff according to paragraph 16 of the CEBS Guidelines on Remuneration Policies and Practices.

6A-D Total fixed remuneration:
Fixed remuneration according to paragraph 11 of the CEBS Guidelines on Remuneration Policies and Practices.

7A-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 variable remuneration. This also includes discretionary pension benefits, amounts regarding guaranteed variable remuneration and severance payments.

8A-D Of which: Total discretionary pension benefits:
Discretionary pension benefits according to section 3.1.2 of the CEBS Guidelines on Remuneration Policies and Practices.

9A-D Of which: Total variable remuneration deferred in Year N:
Deferred remuneration according to section 4.1.1 of CEBS Guidelines on Remuneration Policies and Practices.

10A All other:
If you have used data element 4-9D, please use data element 10A to record in which business areas staff included in this column work.