

## FORM IR21 - APPENDIX 2

It may take you 3 minutes to fill in this form. Please get ready the details of stock options etc. for the employee.

Details of Gains and Profits from Employee Stock Options (ESOP) Plans / Other Forms of Employee Share Ownership (ESOW) Plans Exercised/Deemed Exercised for the year _____																
Employee's Name :										FIN/NRIC No:						
Company Registration Number	Name of Company which granted the ESOP / ESOW Plans.	Type of Plan Granted (To state : 1.ESOP; or 2.ESOW)	Type of Exercise (To state: 1 Actual; or 2 Deemed )	Date of grant of ESOP / ESOW plans	Date of Accrual* or Deemed Exercise whichever is applicable	Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per Share under ESOW plan \$ cts	Open Market Value Per share as at the Date of Grant of ESOP/ ESOW Plan \$ cts	Open Market Value Per Share as at the Date Reflected at Column (d) \$ cts	Number of Shares Acquired	Gains from ESOP / ESOW Plans						
										Gross Amount Qualifying for Income Tax Exemption under: -			****Gross Amount not Qualifying for Tax Exemption \$ cts	Gross Amount of gains from ESOP / ESOW Plans \$ cts		
										**ERIS (SMEs) \$ cts	***ERIS (All Corporations) \$ cts	****ERIS (Start-ups) \$ cts				
(a)	(b)	(c1)		(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		
<b>SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME</b>										Not Applicable			(l) = (g-e) x h	(m) = (l)		
<b>(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A</b>																
<b>SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs</b>										(i) = (g-f) x h			(l) = (f-e) x h	(m) = (i) + (l)		
<b>(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B</b>																
<b>SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS</b>										Not Applicable			(j) = (g-f) x h	(l) = (f-e) x h	(m) = (j) + (l)	
<b>(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C</b>																
<b>SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS</b>													(k)=(g-f) x h	(l) = (f-e) x h	(m)=(k) + (l)	
<b>(IV) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D</b>																
<b>SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM 4(i) OF FORM IR21)</b>																

\*For actual exercise, state the date of Moratorium Lifted for ESOP/ESOW Granted. If No Moratorium Imposed, state Exercise Date of ESOP/ Vesting Date of ESOW Plan.

\*\*ERIS (SMEs) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1.6.2000 / restricted ESOW granted on or after 1 Jan 2002 by a qualifying company under the ERIS (SMEs)

\*\*\* ERIS (ALL CORPORATIONS) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1.4. 2001/ restricted ESOW granted on or after 1.1.2002 by a qualifying company under the ERIS (ALL CORPORATIONS)

\*\*\*\*ERIS (START-UPS) – This is only applicable to gains derived from the exercise of ESOP / restricted ESOW granted on or after 16.2.2008 to 15.2.2013 and within 3 years' of the qualifying company's incorporation.

\*\*\*\*\*Including any amount of discount enjoyed by an employee on ESOP/ESOW Plan.

Please read the Explanatory Notes on Appendix 2

**DECLARATION**  
 We certify that on the date of grant of ESOP / ESOW plan, all the conditions (with reference to each respective scheme) stated in the Explanatory Notes on Appendix 2 were met.

Full Name of Authorised Personnel	Designation	Signature	Date	Date of incorporation (For ERIS (Start-ups only))
Name of Contact Person IRIN 112/A2-2/2016	Contact No.	Fax No.	Email Address	