



Form SOS1 - Income Tax

Return of Information of an Approved Share Option Scheme (Paragraph 20A Schedule I2C Taxes Consolidation Act 1997)

In any communication
please quote:
SOS

PERIOD ENDED 31 December 2010

Name of Approved Scheme :

(approved under Schedule I2C Taxes Consolidation Act 1997)

Please read the notes on Page 10 before completing the form and signing the declaration

You are required to :

- (a) complete the form as required,
- (b) complete the declaration on page 7,
- (c) send the completed form to the Section named below **on or before 31 March 2011. (Note 1)**

Office of the Revenue Commissioners,
Employee Share Scheme Section,
Personal Income Tax Branch 1,
Income & Capital Taxes Division,
Stamping Building,
Dublin Castle,
Dublin 2.
Telephone : +353-1-6475 000

The required information should be supplied on a separate sheet if the space under any heading is inadequate.

Penalties: Failure to make the required return or the making of an incorrect return will give rise to penalties

If a section does not apply please write NONE

I. Options Granted

A. Complete the columns below for each date on which options were granted under the scheme during the year. (If on any date options were granted over more than one class or denomination of share, complete a separate column for each class or denomination of share.)

1. The date of grant of the options.	/ /	/ /
2. The name of the company over whose shares the options were granted.		

The nominal value and class of those shares.	€	€
The company's tax reference number.		

3. The date(s) on which the market value of a share was taken for the purpose of determining the subscription price at which options may be exercised.	/ /	/ /
--	-----	-----

4. The market value in Euro of a share on that date(s) at 3. above.	€	€
---	---	---

5. The source of the valuation at 4. above. Please tick appropriate box :

• by reference to the Stock Exchange Daily Official List,	<input type="checkbox"/>	<input type="checkbox"/>
• by agreement with the Revenue Commissioners (Note 2)	<input type="checkbox"/>	<input type="checkbox"/>

6. The subscription price per share in Euro at which options may be exercised.	€	€
--	---	---

B. Please state

• the number of directors and employees to whom options were granted during the year under the "all employee" element of the scheme	
• the number of key directors and key employees to whom options were granted during the year under the "key employee" element of the scheme	

If options were granted during the year, you must complete item 5B on page 6.

C. Please complete page 8 in respect of all options granted to participants. Indicate directors by placing a 'D' beside their name.

D. Please state the total number of employees and directors in the company and any participating companies on the date the options were granted.

E. Please state the total number of eligible employees in the company and any participating companies on the date the options were granted.

2. Options Exercised.

This section relates only to the exercise of options during the year in the circumstance referred to in section 519D(4), Taxes Consolidation Act, 1997.

The circumstance is where the exercise of the option may result in an income tax charge on the gain arising. This will occur where the option has been exercised and any of the shares acquired on exercise have been sold, transferred, charged or otherwise disposed of **within 3 years of the date of grant of the option.**

If such an event has occurred, please give below the following information for each participant who has exercised an option and any of the shares acquired on exercise have been sold, transferred, charged or otherwise disposed of **within 3 years of the date of the grant of the option.**

Date of the event giving rise to the charge under section 519D(4)	Name and PPS number of participant	Name of employing company	Date option granted	Date option exercised	No. of shares acquired	Subscription price paid per share €	Market Value per share at date of exercise €
1	2	3	4	5	6	7	8

Date of event giving rise to the charge under section 519D(4)	Name and PPS number of participant	Name of employing company	Date option granted	Date option exercised	No. of shares acquired	Subscription price paid per share	Market Value per share at date of exercise
1	2	3	4	5	6	7	8

5. Summary (Notes 5 and 6)

A. Option holders

1. The number of participants who, during 2010, exercised options under the scheme
2. The number of participants who, during 2010, exercised replacement options under the scheme
3. The number of participants who, during 2010, cancelled their options or let them lapse.
State the number of options cancelled or lapsed.

B. Options granted

Please give a separate figure for each class or denomination of shares

	Options	Replacement Options
1. The number of shares over which options were granted during the year to participants under the 'all employee' element of the scheme		
2. The number of shares over which options were granted during the year to participants under the 'key employee' element of the scheme		

C. Options exercised

Please give a separate figure for each class or denomination of shares

	Options	Replacement Options
1. The number of shares issued or transferred on the exercise of options and replacement options during the year		
2. The total amount paid by the participants for the acquisition of those shares		
3. The total market value in Euro of the shares acquired at the date(s) of exercise	€	€
4. Please complete page 9 in respect of all options exercised by participants. Indicate directors by placing 'D' beside their name.		

6. Participating companies

If a subsidiary company has become a participating company during the year, give the following information, in a separate schedule if necessary, for each such company

- a. name of company
- b. registered office address
- c. date company became a participating company / /
- d. the Company's tax reference number

A copy of the Board resolution nominating the new participating company must be attached if not already submitted.

If a company has ceased to be a participating company, give the same information as above stating clearly that the company is no longer a participating company. (For item c. state the date on which it ceased to be a participating company).

If any company has ceased to be a participating company, at the time it ceased did that company employ persons eligible to participate in the scheme ?

Please tick one box

Yes. No.

6. Participating Companies continued

List below companies which have become, or ceased to be, participating companies.

Please read the notes on page 10 carefully before you complete the declaration below.

7. Declaration

To the best of my knowledge and belief

- the particulars given on this form are correct and complete,
- all exercises of options were under the terms of the scheme approved by the Revenue Commissioners,
- throughout the year (or that part of it in which options subsisted) the scheme shares **(Note 3)** satisfied the conditions in paragraphs 11 to 16, Schedule 12C, Taxes Consolidation Act, 1997, and
- no alterations have been made to the scheme which have not been approved in writing by the Revenue Commissioners

Signature

(Note 7)

Date

8. Auditors Certificate (Note 8)

Please ensure that the Auditors certificate, where appropriate, is attached to this form.

Options Granted

The following information is required for the year ended 31 December 2010 in respect of each exercise of an option granted under the rules of the scheme.

Name of participant	PPS Number of participant	Name of Employing company	Date option granted	Number of shares over which option(s) granted	Market value of share at date of grant of option	Price at which shares can be purchased on exercise of option €

Options Exercised

The following information is required for the year ended 31 December 2010 in respect of each exercise of an option granted under the rules of the scheme.

Name of participant	PPS Number of participant	Name of Employing company	Date option granted	Date of exercise of option	Market value and class of share acquired	Number of shares acquired	Subscription price paid per share €

Notes to help you complete Form SOS1

1. You are required under paragraph 20A, Schedule 12C, Taxes Consolidation Act, 1997 to complete this return of information.

Under paragraph 4(1), Schedule 12C, Taxes Consolidation Act, 1997, the Revenue Commissioners may withdraw approval of a scheme because of the company's failure to make a return.

The law also provides for penalties for failure to make a return, or for the making of a false return, or helping to make a false return.

2. If the company is unquoted, agreement of the share valuation by the Revenue Commissioners is essential.

3. Reference to scheme shares are shares over which options have been granted under the approved Share Option Scheme.

4. Complete section 4 only in respect of companies which have been taken over since options were granted under the scheme.

5. Please include participants whose options have lapsed or have been cancelled during the year without being exercised, separately at 3.

6. If any participants have exercised options during the year, please provide details of the shares they obtained upon exercise at item 5.C. on page 6.

7. The declaration should be signed by the Company Secretary, or other officer duly authorized to act in that behalf.

8. An auditors certificate certifying that in his/her opinion the terms of any rule included in the scheme by virtue of either or both paragraphs 8 and 9, Schedule 12C, Taxes Consolidation Act, 1997 are complied with in relation to a year of assessment, is required if the 'key employee/director' element of a scheme was operated in the year.