2024 **Appendix 8B (Electronic)**

DETAILS OF GAINS OR PROFITS FROM EMPLOYEE STOCK OPTION (ESOP)/ OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP (ESOW) PLANS FOR THE YEAR ENDED 31 DEC 2023

This statement can only be issued by an employer in the Auto-Inclusion Scheme (AIS) and is for your retention. The information in this statement will be automatically included in your income tax return, so you need not declare them in your tax form. You can check if your employer is in the AIS at IRAS website, https://go.gov.sg/iras-ais-search.

Tax Ref. (NRIC/FIN): *T8000002I* Full Name of Employee as per NRIC / FIN: Employee B

Company Registration Number / UEN	Name of company	Indicate Type of Plan Granted: 1) ESOP or 2) ESOW	Date of grant	Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ESOW Plans	Exercise Price of ESOP / or Price Paid/ Payable per Share under ESOW Plan ($)	Open Market Value Per share as at the Date of Grant of ESOP/ ESOW Plan ($)	Open Market Value Per Share as at the Date Reflected at Column (d) of this form ($)	Number of Shares Acquired	Gains from ESOP / ESOW Plans: Gross Amount Qualifying for Income Tax Exemption under: - *ERIS (SMEs)	**ERIS (All Corporations)	***ERIS (Start-ups)	****Gross Amount not Qualifying for Tax Exemption ($)	Gross Amount of gains from ESOP / ESOW Plans ($)
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME												(l) = (g-e) x h	(m) = (l)
180011032C	Your Company Name	ESOW	05/01/2023	29/06/2023	0		0.10000	5000				500.00	500.00
180011032C	Your Company Name	ESOW	06/01/2023	29/06/2023	0		0.40000	8000				3200.00	3200.00
180011032C	Your Company Name	ESOW	07/01/2023	29/06/2023	0		0.43000	10000				4300.00	4300.00
(I) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION A FALLS UNDER SECTION 10(1)(b)												8000.00	8000.00
(I) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION A FALLS UNDER SECTION 10(1)(g)												0.00	0.00
SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs									(i) = (g-f) x h			(l) = (f-e) x h	(m) = (i) + (l)
					0	0	0	0	0.00			0.00	0.00
					0	0	0	0	0.00			0.00	0.00
					0	0	0	0	0.00			0.00	0.00
(II) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION B FALLS UNDER SECTION 10(1)(b)									0.00			0.00	0.00
(II) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION B FALLS UNDER SECTION 10(1)(g)									0.00			0.00	0.00
SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS										(j) = (g-f) x h		(l) = (f-e) x h	(m) = (j) + (l)
					0	0	0	0		0.00		0.00	0.00
					0	0	0	0		0.00		0.00	0.00
					0	0	0	0		0.00		0.00	0.00
(III) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION C FALLS UNDER SECTION 10(1)(b)										0.00		0.00	0.00
(III) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION C FALLS UNDER SECTION 10(1)(g)										0.00		0.00	0.00
SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPs											(k) = (g-f) x h	(l) = (f-e) x h	(m) = (k) + (l)
					0	0	0	0			0.00	0.00	0.00
					0	0	0	0			0.00	0.00	0.00
					0	0	0	0			0.00	0.00	0.00
(IV) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION D FALLS UNDER SECTION 10(1)(b)											0.00	0.00	0.00
(IV) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION D FALLS UNDER SECTION 10(1)(g)											0.00	0.00	0.00
SECTION E: TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM d8 OF FORM IR8A)													
TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) THAT FALLS UNDER SECTION 10(1)(b)													8000.00
TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) THAT FALLS UNDER SECTION 10(1)(g)													0

** ERIS (SMEs) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 June 2000 and on or before 31 Dec 2013/restricted ESOW granted on or after 1 Jan 2002 and on or before 31 Dec 2013 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 April 2001 and on or before 31 Dec 2013/restricted ESOW granted on or after 1 Jan 2002 and on or before 31 Dec 2013 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 Feb 2008 and on or before 15 Feb 2013 and within 3 years of the qualifying company's incorporation.*

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

DECLARATION

Tax Ref. (Company Registration No.): *UEN-LOCAL CO 180011032C* Name of Employer: *<Input your company name>* Date of incorporation (For ERIS (Start-ups only)): __

Name of authorised person making the declaration: AUTHRORISED PERSON NAME Designation: DIRECTOR Tel: 98765432 Email Address: EMPLOYERS@EMAIL.VT

There are penalties for failing to give a return or furnishing an incorrect or late return.