

**IDEALING.COM LIMITED**  
**COUNTRY BY COUNTRY REPORTING**  
**31 MARCH 2015**

## **1. Introduction**

The country by country reporting disclosures are provided in accordance with the EU directive 2013/36/EU (“CRD IV”) Country by Country Reporting (“CBCR”) requirements, as detailed in Article 89. These are contained within “The Capital Requirements (Country by Country Reporting) Regulations 2013 (SI2013/3118).

## **2. Basis of preparation**

The disclosures have been prepared to comply with The Capital Requirements (Country by Country Reporting) Regulations 2013.

- Compliance with United Kingdom Generally Accepted Accounting Practice (‘UK GAAP’)

The schedule of CBCR as set out in section 4 has been prepared on the same basis as the financial statements of Idealing.com Limited for the year ended 31 March 2015, which are prepared in accordance with UK GAAP.

- Country

The schedule of CBCR is reported based on the location of operations of the entity responsible for reporting the results.

### **3. Statement of Director's responsibilities in relation to the Schedule of Country by Country Reporting**

The schedule of CBCR comprises the information disclosed in section 4.

The Director of the Company is responsible for preparing the schedule of CBCR for the year ended 31 March 2015 in accordance with the Capital Requirements (Country-by-Country Reporting) Regulations 2013. In preparing the schedule of CBCR, the Director is responsible for:

- interpreting the requirements of the Capital Requirements (Country-by-Country Reporting) Regulations 2013;
- determining the acceptability of the basis of preparation set out in note 4 to the schedule of CBCR;
- making judgements and estimates that are reasonable and prudent; and
- establishing such internal control as the Director determines necessary to enable the preparation of the schedule of CBCR that is free from material misstatement, whether due to fraud or error.

The schedule of CBCR does not constitute the company's statutory accounts for the financial year ended 31 March 2015. Statutory accounts for 2015 have been delivered to the registrar of companies.

#### 4. Schedule of Country by Country Reporting

Jurisdiction	No. of employees (Number)	Turnover (£)	Profit (or loss) before tax (£)	Cash tax paid on profit or loss (£)	Public subsidies received (£)
<b>United Kingdom</b>	14	1,995,820	18,734	15,470	-
<b>Group Total</b>	14	1,995,820	18,734	15,470	-

Jurisdiction	Description of activities	List of entities
United Kingdom	The main activity of the entity is that of a UK stockbroker, securities dealer and spread-bet provider	Idealing.com Limited
United Kingdom	Investment nominee company for third parties	iDealing Nominees Limited
United Kingdom	Dormant company	Sigma Nominees Limited

For and on behalf of the board

MR L Bowman

23 December 2015

Country by Country Reporting

iDealing.com Limited

Year ended 31 March 2015

## **INDEPENDENT AUDITOR'S REPORT TO THE DIRECTOR OF IDEALING.COM LIMITED**

We have audited the accompanying schedule of Country by Country Reporting of iDealing.com Limited for the year ended 31 March 2015 ("the schedule"). The schedule has been prepared by the director based on the requirements of the Capital Requirements (Country-by-Country Reporting) Regulations 2013.

### **Respective responsibilities of directors and auditor**

The director is responsible for the preparation of the schedule in accordance with the Capital Requirements (Country-by-Country Reporting) Regulations 2013, for the appropriateness of the basis of the preparation and the interpretations of the Regulations as they affect the preparation of the schedule, and for such internal control as the director determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error. Our responsibility is to audit and express an opinion on the schedule in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

### **Scope of the audit of the schedule**

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes an assessment of: whether the accounting policies are appropriate; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion on financial statements**

In our opinion, the country-by-country information in the schedule as at 31 March 2015 has been properly prepared, in all material respects, in accordance with the requirements of the Capital Requirements (Country-by-Country Reporting) Regulations 2013.

Country by Country Reporting  
Idealing.com Limited  
Year ended 31 March 2015

**Basis of Preparation and Restriction on Distribution and Use**

Without modifying our opinion, we draw attention to note 2 to the schedule, which describes the basis of preparation. The schedule is prepared to assist the director to meet the requirements of the Capital Requirements (Country-by-Country Reporting) Regulations 2013. As a result, the schedule may not be suitable for another purpose.

Our report is intended solely for the benefit of the director of iDealing.com Limited. We do not accept or assume any responsibility or liability to any other party save where terms are agreed between us in writing.

**UHY Hacker Young LLP**

**Chartered Accountants  
Statutory Auditor**

23 December 2015