



WELCOME TO THE 2015 IG INDEX LIMITED'S COUNTRY SNAPSHOT

This is our second report providing information on the business activities of IG Index Limited in the countries in which we operate. We have provided details of turnover, employee numbers, the profits we have generated and the tax we paid in each country, alongside a brief explanation of the business we undertake there. Because some of the numbers are complex and can be hard to interpret we have tried to explain clearly how they are generated.

OVERVIEW OF THE TABLE

Appendix 1 below, provides the following information for the year ended 31 May 2015:

COUNTRY

In most cases, we have determined which country to report activity under by looking at country of tax residence. Where activities are carried on by the entities that are not themselves subject to tax (for example certain branches), then we have considered other factors such as the location of management and employees, the jurisdiction in which the majority of revenues are generated, and the country of establishment of the entity's parent.

DESCRIPTION OF ACTIVITIES

We are also required to publish the nature of our activities in each country, and have classified our activities as spread betting, and marketing and sales support. That disclosure is included within the 'description of activities' column in Appendix 1 below, together with our explanation of any matters of interest.

TURNOVER

Turnover gives an indication of the size of our business in each country. Some of these numbers need to be treated with care as technical requirements in the way these figures are prepared means there is an element of double counting. Profits generated in one country and then paid to the UK as a dividend for example, will be counted both within the originating country and UK figures. Adjustments called, intra-group eliminations, at the end of the table have been used to eliminate any double counting.

PROFIT/(LOSS) BEFORE TAX

These numbers are accounting profits. As with the Turnover figures, these numbers include some double counting which is reconciled at the bottom of the table.

CASH TAX PAID

This column shows the total corporation tax actually paid in each country in the year ended 31 May 2015. Most of the taxes paid in any given year will not relate directly to the profits earned in that year.

NUMBER OF EMPLOYEES

This column shows the calculated annual average number of the employees based on weighted average monthly average figures.

PUBLIC SUBSIDIES:

No public subsidies have been received in the year by IG Index Limited.

Appendix 2 below, provides the Company's entities and country of operation.



Independent auditors' report to the Directors of IG Index Limited

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

Directors' Responsibility for the schedule

The directors are 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 preparation and the interpretation of the Regulations as they affect the preparation of the schedule, and for such internal control as the directors determine is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit 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 schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' 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 evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating 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

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

Basis of Preparation and Restriction on Distribution

Without modifying our opinion, we draw attention to the 'Overview of the Table' section, which describes the basis of preparation. The schedule is prepared to assist the directors 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 directors of IG Index Limited. We do not accept or assume any responsibility or liability to any other party save where terms are agreed between us in writing.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Chartered Accountants
11th December 2015
London, United Kingdom

APPENDIX 1

IG INDEX LIMITED

COUNTRY	DESCRIPTION OF ACTIVITIES	NUMBER OF EMPLOYEES	TURNOVER	PROFIT (LOSS) BEFORE TAX £000	CASH TAX PAID £000	PUBLIC SUBSIDIES £000
United Kingdom	We run a spread betting business and hedge the market risk associated with bets and trades with a Group company, as considered appropriate, to ensure we are not unacceptably exposed to material losses.	803	163,721	86,161	19,300	-
Ireland	Marketing and sales support	4	822	162	18	-
Intra-group eliminations		-	(822)	(162)	-	-
Total		807	163,721	86,161	19,318	-

APPENDIX 2

The Company's principal entities and country of operation

COUNTRY	PRINCIPLE ENTITIES
United Kingdom	IG Index Limited
Ireland	IG Index Limited - Irish Branch