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Your Guide

Directors' remuneration in FTSE AIM 100 companies

November 2026

Introduction

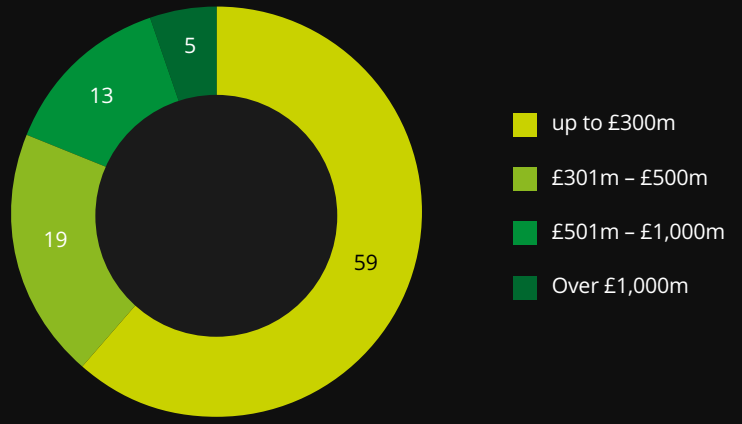
Welcome to Your Guide – Directors' remuneration in FTSE AIM 100 companies.

With an interactive format, this report provides detailed analysis of executive and non-executive remuneration in FTSE AIM 100 companies, including base salary, annual bonus and long-term incentives, pensions, shareholding requirements, non-executive director fees and other aspects of remuneration disclosures and governance.

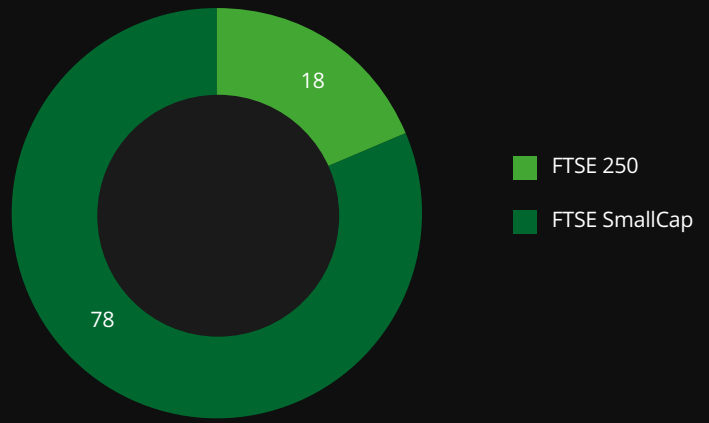
This analysis is based on 96 companies with financial years ending on or before 31 December 2025. We excluded two companies that do not have executive Board members, one company that delisted and did not publish FY25 annual reports and accounts, and one company that listed during 2025 and published its first annual report in 2026, outside the scope of this sample. As directors' remuneration disclosure varies across AIM companies, some analyses may exclude additional companies.

Note: The FTSE AIM 100 is a broad collection of companies with market capitalisations ranging from £113m to £3.6bn (12-month average as at 1 July 2026).

Distribution of AIM 100 companies by market capitalisation



AIM 100 companies equivalent to main market index



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Executive summary

Salary

3.4%
median base salary increase for top full time executive director (other EDs: 3.0%)

27%
of companies did not award a salary increase for top full time executive director in 2026 (other EDs: 29%)

3.2% median wider workforce increase for 2026 *(disclosed by 18 companies)*

Annual bonus

100%
of salary median maximum bonus opportunity for top full time executive director (other EDs: 100%)

71%
of maximum median bonus out-turn for 2025 (2024: 50%)

25%
of companies disclosed operating some form of bonus deferral

Long-term incentive plans

91
companies (95%) disclosed operating an LTIP

48%
of these companies operate a performance share plan (PSP) as their sole LTIP

26%
of PSPs disclose they have a post-vesting holding period

150%
of salary median maximum PSP opportunity for top full time executive director (other EDs: 150%)

76%
of maximum median 2025 PSP vesting

Pension

96%
of companies disclosing pension arrangements operate a defined contribution plan or cash equivalent

5%-10%
of salary typical employer contribution or cash equivalent

Shareholding requirements

38
companies (40%) disclosed formal shareholding requirement

9
of these companies (24%) disclosed formal post-employment shareholding requirement

200%
of salary median shareholding requirement for all executive directors

Non-executive directors' remuneration

£104,000
median Chair fee

£52,000
median NED base fee

5
companies disclose partly paying fees in shares

Corporate governance and disclosure

80%
of companies adopted the QCA Code, 14% adopted the FRC's UK Corporate Governance Code and 6% adopted an alternative code

6
companies disclosed some level of detail regarding CEO pay ratio data

Remuneration report and shareholder voting

89%
of companies produced a separate directors' remuneration report (DRR)

74%
of these companies put the DRR to an advisory shareholder vote

97%
median shareholder vote in favour of the DRR

Note: Top full time executive director refers to the highest paid full time role; in most companies this is either the Chief Executive or the Executive Chairman

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