

DIAGEO

A guide to transferring your shares

If you require assistance in completing this form, please contact a legal advisor.

Please complete the blank Stock Transfer Form and send it to the Diageo Registrar, together with the relevant share certificate(s).

We will process the transfer and send a new share certificate to the new shareholder, or person lodging the transfer form.

If you make a mistake on the form, simply put a line through the incorrect information, make the change in ink and initial the form next to the change. If any part of the form is completed incorrectly, it will be rejected. Please do not use correction fluid or adhesive labels.

If you do not have the share certificate(s) or have any queries, please contact us on the telephone number which appears on the enclosed correspondence.

For information regarding the payment of stamp duty, please visit <http://www.revenue.ie/en/tax/stamp-duty/stocks-marketable-securities.html>

For Stamp Duty payments and enquiries, you should contact:

National Stamp Duty Office (open Tuesday – Thursday 10am-1pm)

**Cross Block
Upper Castle Yard
Dublin Castle
Dublin 2
D02 F342**

Lo Call 1890 48 25 82

Email: stampdutytaxnumbers@revenue.ie
stampduty@revenue.ie

Please note that all correspondence is sent to and from the Registrar at shareholders' own risk in accordance with the Company's Articles of Association.

The completed transfer form(s) and share certificate(s) should be sent to us at:

Diageo Registrar, Central Square, 29 Wellington Street, Leeds LS1 4DL for registration.

IMPORTANT

**YOU MUST ENCLOSE
THE SHARE
CERTIFICATE(S) WHEN
RETURNING THE
STOCK TRANSFER
FORM TO THE DIAGEO
REGISTRAR, OR WE
WILL NOT BE ABLE
TO PROCESS THE
TRANSFER.**

HOW TO COMPLETE THE STOCK TRANSFER FORM

Referring to each of the sections on the stock transfer form, please note the following:

- (1) For Registrar's use only.
- (2) If shares are being transferred in exchange for cash, enter the amount of money being paid, otherwise write 'NIL'. *Please refer to stamp duty notes below.
- (3) How many shares are being transferred in words.
- (4) How many shares are being transferred in figures.
- (5) The full name(s) of the current shareholders(s) as they appear on the register. The address as it appears on the register should be given where there is only one holder. If the shareholder is deceased, the full names of all Executors should also be included. In the event there is only one Executor, their address must be included.
- (6) Must be signed by ALL the current shareholders.
- (7) Enter the date the form was signed by current shareholders(s).
- (8) Details of who the shares are being transferred to. We do not accept initials of shareholders.
- (9) If required, enter the designation up to a maximum of eight characters.
- (10) The stamp of the Buying Broker(s) should be placed here (if any).
- (11) The new certificate will be sent to the person(s) named in section (5). If you require the certificate to be sent elsewhere, details should be completed in section (11).

*It is your responsibility to ensure the correct stamp duty is paid, if any.

Payment of stamp duty: If the transfer is liable to stamp duty, the completed stock transfer form must be submitted to the Stamp Office. You can submit a paper return on the form approved by the Revenue or electronically, together with any duty payable. For detailed guidance on the Revenue Online Service (ROS) registration process please go to www.ros.ie. For Conveyances and transfers of stocks and marketable securities, Form SDR2 must be used. Paper requests should be lodged by post or by hand to the National Stamp Duty Office. When the request is processed successfully, the Revenue will issue you with a stamp certificate for attachment to the stock transfer form. The stamp certificate will be in paper form, (whether the request was submitted electronically or in paper format) and must be affixed to the stock transfer form to denote it as being stamped.

Ad Valorem Guide: Form of certification required where transfer is exempt from ad valorem stamp duty as below the threshold. Irish Rate is 1% for paper transactions (the resultant duty is rounded down to the nearest € & where the duty so calculated is less than €1 it is rounded up to €1).

If the form is exempt for stamp duty, the transfer form must be accompanied by the declaration of exemption form. If the accompanying stamp duty exemption form is not enclosed and duty has not been paid, the transfer will be rejected.

ROI STOCK TRANSFER FORM

(1)

(Above this line for Registrars only)

(2)

Consideration Money €

Certificate(s) lodged with the Registrar

(For completion by the Registrar/Stock Exchange)

Name of
Undertaking

DIAGEO

Description of
Security

ORDINARY SHARES

Number or amount
of Shares being
transferred in words
and figures

Words
(3)

Figures
(4)

Name(s) of
REGISTERED
HOLDER(S) should
be given in full: the
address should be
given where there is
only one holder.

(5) In the name(s) of

If the transfer is not
made by the registered
holder(s) insert also the
name(s) and capacity
(e.g. Executor(s)) of the
person(s) making the
transfer.

I/We hereby transfer the above security out of the name(s) aforesaid to the person(s) named below.

Signature(s) of transferor(s)

(6)

1

2

3

4

A body corporate should execute this transfer under its common seal or otherwise in accordance with applicable statutory requirements.

Stamp of Selling Broker(s) or, for transactions which are not stock exchange transactions, of Agent(s), if any, acting for the Transferor(s).

(7)

Date

FULL NAME(S) AND FULL POSTAL ADDRESS(S) of the person(s) to whom the shares are being transferred.
Please state title, if any, or whether Mr, Mrs or Miss.
Please complete in BLOCK CAPITALS

(8)

(9) Account Designation
(If any) (max 8 characters)

I/We request that such entries be made in the register as are necessary to give effect to this transfer

Stamp of Buying Broker (s) (if any)

Stamp or name and address of person lodging this form (if other than the Buying Broker(s))

(10)

(11)

DECLARATION OF EXEMPTION FROM AD VALOREM STAMP DUTY

The Irish rate of stamp duty is 1% (the resultant duty is rounded to the nearest €, and where the duty so calculated is less than €1, it is rounded up to €1).

If you are applying for an exemption from stamp duty, please enter details in the relevant boxes below indicating the appropriate declaration. This must be signed and stamped where appropriate below. For enquiries on stamp duty/ payment of stamp duty, please contact The Revenue Commissioners.

Complete Section 1 OR 2

Section 1 – Nil rate for the following

(1) Nil rate for the following:

- (a) Change of Trustee
- (b) Nominee to beneficial holder
- (c) Nominee to nominee where the beneficial owner remains the same
- (e) Executor/Administrator to Beneficial Holder
- (f) The transaction effected by this instrument does not form part of a larger transaction or series of transactions in respect of which the amount or value, or aggregate amount or value, of the consideration exceeds €1,000

☐

Please enter the appropriate letter from above in the box.

Signature(s)	Description (“Transferor”, “Solicitor”, etc.)

OR

Section 2 – Nil rate between live spouses/civil partner: A declaration below must be signed by both spouses/civil partners as follows:

Please tick relevant box:

☐

“Exemption under section 96 of the Stamp Duties Consolidation Act 1999, applies by virtue of the fact that the parties to the instrument are spouses of marriage”.

☐

“Exemption under section 97 of the Stamp Duties Consolidation Act 1999, applies to the transfers of securities pursuant to an order by either or both of the spouses who were parties to the marriage concerned to either or both of them.”

I/We hereby certify that this instrument falls within the details entered above.

Spouse/Civil partner Signature	Spouse/Civil partner Signature

If this stamp duty exemption form is not enclosed with the transfer and duty has not been paid, the transfer will be rejected.