

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.

If you need any further information about Stamp Duty and whether or not it needs to be paid for the transfer you want to do, you can refer to the HM Revenue & Customs (HMRC) website:

<https://www.gov.uk/guidance/stamp-duty-on-shares>

The address for Stamp Duty payments and enquiries is

**HM Revenue & Customs
Birmingham Stamp Office
9th Floor
City Centre House
30 Union Street
Birmingham
B2 4AR**

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:
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 there is money or other consideration paid for this transfer and it is over £1,000 then Stamp Duty must be paid by sending this form and a cheque made payable to HMRC for the Stamp Duty due to the address on the front page of this guide.
 - If it is £1,000 or less, then no Stamp Duty is payable and the form must be accompanied by the stamp duty certificate.
 - If there is no consideration (eg. it is a gift), then please write 'NIL' and do not complete the stamp duty certificate.
- (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 shareholder(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) If there is an account designation insert this here. This will be shown on your certificate as a series of up to eight characters.
- (7) Must be signed by ALL the current shareholders.
- (8) Enter the date the form was signed by current shareholder(s).
- (9) Details of who the shares are being transferred to. We do not accept initials of shareholders.
- (10) If required, enter designation up to a maximum of eight characters.
- (11) The Stamp of the Buying Broker(s) should be placed here (if any).
- (12) 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 this section (12).

NEXT STEPS:

- Either – send this form and a cheque for Stamp Duty to HMRC, who will return the 'stamped' form to you. Then send the stamped form and the share certificate(s) to Diageo Registrars.
- Or – if there is no Stamp Duty payable, send the form, Stamp Duty certificate (if applicable) and the share certificate(s) to Diageo Registrars.

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

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

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)

(7)

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).

(8)

Date

FULL NAME(S) AND FULL POSTAL
ADDRESS(S) of the person(s)
to whom the shares are being
transferred.

(9)

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

Please state title, if any, or whether
Mr, Mrs or Miss.

Please complete in BLOCK
CAPITALS

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))

(11)

(12)

FORM OF CERTIFICATE REQUIRED – TRANSFERS NOT CHARGEABLE WITH AD VALOREM STAMP DUTY

Complete Certificate 1 if:

- The consideration you give for the shares is £1,000 or less and the transfer is not part of a larger transaction or series of transactions (as referred to in Certificate 1).

Complete Certificate 2 if:

- The transfer is otherwise exempt from Stamp Duty and you are not claiming a relief, or
- The consideration given is not a chargeable consideration.

CERTIFICATE 1	
Please delete as appropriate	I/We certify that 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.
** Delete this sentence if certificate is given by transferor →	I/We* confirm that I/we* have been authorised by the transferor to sign this certificate and that I/we* am/are* aware of all the facts of the transaction.**
Signature(s)	Description ("Transferor", "Solicitor", etc.)
Date	

CERTIFICATE 2	
Please delete as appropriate	I/We certify that this instrument is otherwise exempt from ad valorem Stamp Duty without a claim for relief being made or that no chargeable consideration is given for the transfer for the purposes of Stamp Duty.
** Delete this sentence if certificate is given by transferor →	I/We* confirm that I/we* have been authorised by the transferor to sign this certificate and that I/we* am/are* aware of all the facts of the transaction.**
Signature(s)	Description ("Transferor", "Solicitor", etc.)
Date	

NOTES

- (1) You don't need to send this form to HM Revenue & Customs (HMRC) if you have completed either Certificate 1 or 2, or the consideration for the transfer is nil (in which case you must write 'NIL' in the consideration box on the front of the form). In these situations send the form to the company or its registrar.
- (2) In all other cases – including where relief from Stamp Duty is claimed – send the transfer form to HMRC to be stamped.
- (3) Information on Stamp Duty reliefs and exemptions and how to claim them can be found on the HMRC website at <https://www.gov.uk/guidance/stamp-duty-on-shares>