

Bereavement and shareholdings

Providing **help** in difficult times

We understand that this is a difficult time, and would like to offer our condolences to the relatives of the deceased shareholder.

This guide has been designed to offer assistance and explains the correct procedures that need to be followed to help you deal with the practical matters that arise at such a time.

We hope this guide will help you arrange the necessary changes in ownership quickly and efficiently, at the time when you are ready to do so.

In the meantime, should you have any additional queries, or need further assistance, **please contact our shareholder helpline on +353 1 553 0050. Our lines are open 9.00am – 5.00pm, Monday to Friday.**

Alternatively, you may wish to contact us by post or via email:

Link Registrars Limited
P.O. Box 1110
Maynooth
Co. Kildare
Ireland

enquiries@linkgroup.ie

We provide an on-line service at www.linkassetservices.com To find out how to register for this service, go online today.

Frequently asked questions

1. What do I do now?

We wish to advise that only when the death of the deceased shareholder has been noted on the Register can any documents be amended to note the capacity of the personal representative(s) or the shares be transferred out/sold of the name of deceased. The Shareholding will need to be 'administered', and there are a number of options available depending on your circumstances.

2. What do I need to send to Link Asset Services?

As the shares in the Company are an Irish asset in order that the death of the deceased shareholder may be noted on the Register of Members in respect of the sole shareholding we would be obliged if you would forward the Original Irish Grant of Probate or an official sealed copy of same.

When a person dies, it is sometimes necessary to apply to the Probate Office for Irish Grant of Probate. This is a legal process which authorises someone to deal with a deceased person's assets (i.e. property, money and other possessions owned by the deceased at the date of death). The authority is given in the form of a document called a Grant and the three most common types are:

Grant Of Probate

Where a person dies leaving a valid Will and appointing an Executor, a Grant of Probate issues to the Executor. The person's assets are dealt with by the Executor according to the terms of the Will.

Grant Of Letters Of Administration

This type of document issues when a person dies without having made a Will; the deceased is said to have died 'intestate' and his/her assets are dealt with by an Administrator and according to Statute.

Grant Of Letters Of Administration With Will Annexed

This type of document issues where a person dies leaving a will and a person other than the Executor is applying for the Grant.

The principal Probate Office is located on:

1st Floor of Phoenix House
15/24 Phoenix Street North
Smithfield
Dublin 7
Ireland

Telephone: + 353 1 888 6181 or + 353 1 888 6179.

Share valuation at the date of death will be required for an Irish Grant. Please note as Registrars we are not regulated to provide share valuations. We wish to advise that a value of the shares (and value of the shares as of date of death) can be obtained from Euronext Dublin Tel: + 353 1 617 4200 or website www.euronext.com or a stockbroker.

If it is not intended to obtain an Irish Grant of Probate/Letters of Administration in this case and the total value of the estate is less than € 20,000, we will be able to deal with this matter under our SMALL ESTATES PACKAGE. The following documents will be required:

1. Original Death Certificate or a copy of same certified in ink signature and stamped by Solicitor or Bank.
2. Small Estates Declaration and Indemnity Form filled in by the personal representative(s) and stamped by Solicitor or Commission of Oaths to witness representative(s) signature(s). Please note, if the total value of the shares is over a certain value, the Form must also be joined in by an Insurance Company or Bank to protect against any possible future claims that may result from recording the death without an Irish Grant of Probate.
3. There is an administration fee of €175.00 (including VAT at 23%) made payable to 'Link Registrars Limited' to cover some of the work involved in issuing the form of small estates declaration and indemnity and processing it after it is returned to us.

If you would like to use our Small Estates Package please advise us in writing that it is not intended to obtain an Irish Grant of Probate in this case and we will send you a Small Estates Declaration form and instructions.

If you do not want to use the Small Estates Package, please send us an original or sealed copy of an Irish Grant of Probate/ Letters of Administration and we will register this free of charge.

When you have an Irish Grant of Probate/Letters of Administration/Small Estate Package please forward to us for registration along with the following items:

- All relevant original share certificate(s) for endorsement,
- Any outstanding dividend cheque(s),
- Completed stock transfer form(s), if you have already decided to transfer the shares. * (See question No.5).

In order that the death of the deceased shareholder may be noted on the Register of Members in respect of the joint shareholding and shares transferred into surviving holder(s) name we would be obliged if you would forward the original Death Certificate or a copy of same certified in ink signature and stamped by Solicitor or Bank along with original share certificate(s) for endorsement.

3. What do I do if I can't find the share certificate(s)?

If the original share certificate(s) cannot be located we require a written request for a Letter of Indemnity for lost certificates after the death has been registered. A fee may be required for this service.

4. What do I do if I cannot locate any dividend cheques?

Again, we will be able to re-issue any outstanding dividends that you may not be able to locate, after the death has been registered. Please note that a fee may be charged for this service.

5. Do you wish to transfer the shares?

After the death of the sole shareholder is registered and beneficiaries wish to have the shares transferred, executor(s) have to sign and complete a stock transfer form(s). The transfer will not attract stamp duty in this. Please return the completed stock transfer form(s) to this office together with the original share certificate(s) for registration.

**A stock transfer form can be downloaded from:
www.linkassetsservices.com**

6. What do i do if i need to sell my shares?

- For an easy to access and simple to use service for selling shares you can contact our share dealing services team. There is no need to pre-register and there are no complicated forms to fill in.
- You can contact our share dealing services team on:
 - +44 371 664 0445 or 0371 664 0445 (UK) Lines are open 08.00 – 16.30 Monday to Friday (excluding public holidays).

Email: info@linksharedeal.com

www.linksharedeal.com

This is an information leaflet

This leaflet does not provide legal advice. If you need legal advice please consult a solicitor.

* All Link Asset Services publications are available on our website www.linkassetservices.com