

A guide to transferring your shares

Please complete the blank Stock Transfer Form overleaf and send it to us with the share certificate(s) for the shares being transferred.

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. 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 (01) 553 0050. If you are outside the Republic of Ireland, please call +353 (0) 1 553 0050.

IMPORTANT

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

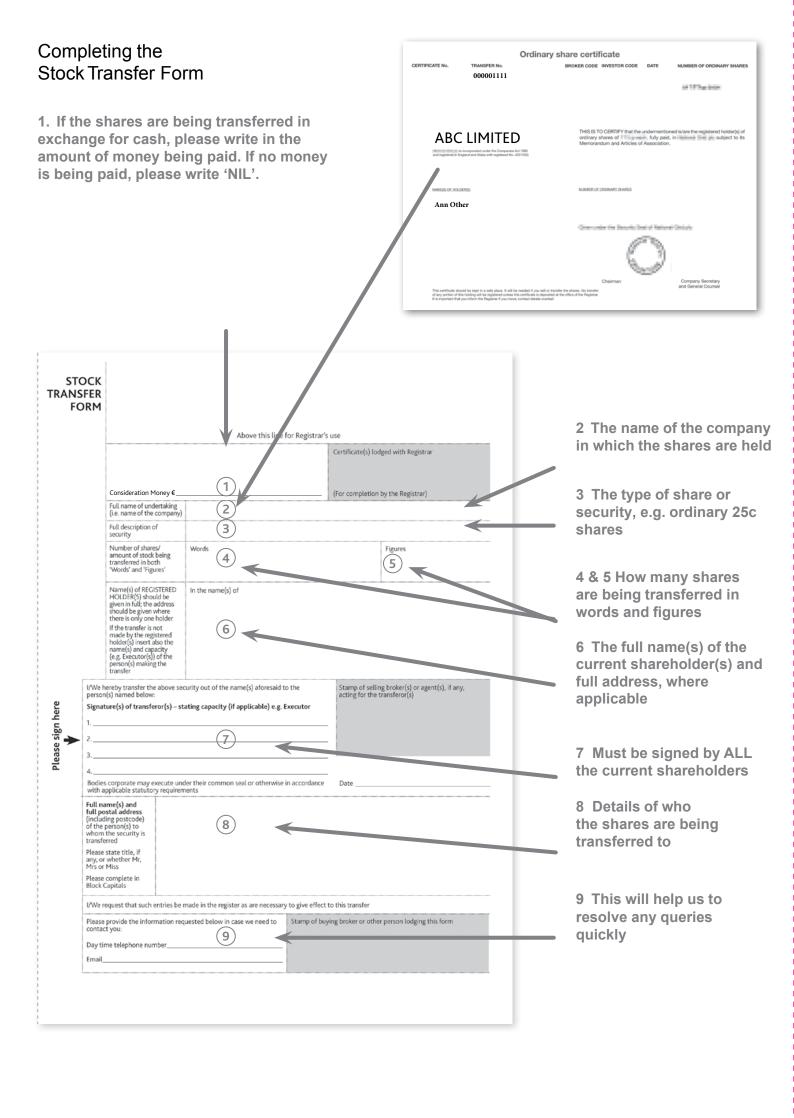
If you need any further information about Stamp Duty and whether or not it needs to be paid for the transfer you want to do, you should address your queries to the Revenue Commissioners.

National Stamp Duty Office Cross Block Upper Castle Yard Dublin Castle Dublin 2 D02 F342

LoCall: 1890 48 25 82

Email: dublinstamp@revenue.ie Website: www.revenue.ie

If you are applying for an exemption from stamp duty, please complete Section 10 of this form.



Please sign here **★**

	Above this line for Registrar's use					
			1	Certificate(s) lod	ged with Registrar	
	Consideration Money €		[1] (For completion by the Registrar)			
	Full name of undertaking (i.e. name of the company)					2
	Full description of security					3
	Number of shares/ amount of stock being transferred in both 'Words' and 'Figures'	Words		[4]	Figures	5
	Name(s) of REGISTERED HOLDER(S) should be given in full; the address should be given where there is only one holder 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	In the name(s) of				
I/\\/e l		curity out of the name(s) aforesaid t	to the	Stamp of sellin	ng broker(s) or agent(s), if any,	6
•		ating capacity (if applicable) e.g.	Executor	acting for the t	ransferor(s)	
3 4.				7		
	Bodies corporate may execute under their common seal or otherwise in accordance with applicable statutory requirements Date					
Full no full po (include posted person security Please	ame(s) and ostal address ding eircode/ ode) of the n(s) to whom the ty is transferred e state title, if r whether Mr,					
Please Block	complete in Capitals					8
I/We ı	•	made in the register as are necessar				
	Please provide the information requested below in case we need to contact you:				r person lodging this form	
Day ti	me telephone number					
Email _.						

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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 enquires on Stamp Duty/payment of Stamp Duty, please contact the Revenue Commissioners.

Complete Section 1 OR Section 2

Section 1 - Nil rate for the following:

(a) Change of trustee	(e) Executor/Administrator to Beneficial Holder				
(b) Nominee to beneficial holder	(f) The transaction effected by this instrument does not form part of a larger transaction or series of transactions				
(c) Beneficial holder to nominee					
(d) Nominee to nominee where the beneficial holder remains the same	in respect of which the amount or value, or aggregate amount or value, of the consideration exceeds €1,000				
It is certified that the instrument is a conveyance or transfer on any occasion , not being a sale or mortgage"					
Please enter appropriate letter					
Signature(s)	Description ("Transferor", "Solicitor", etc.)				
Date D M M Y Y Y Y					
<u>OR</u>					
Section 2 - Nil rate between live spouses/civil partners: A declar	ration below must be signed by both spouses/civil partners as				
follows: Please tick relevant box.					
Exemption under Section 96 of the Stamp Duties Consoli instrument are spouses/civil partners.	Exemption under Section 96 of the Stamp Duties Consolidation Act 1999, applies by virtue of the fact that the parties to this instrument are spouses/civil partners.				
Exemption under Section 97 of the Stamp Duties Consolidation Act 1999, applies to the transfers of securities pursuant to a order by either or both of the spouses/civil partners to either or both of them.					
I/We hereby certify that this instrument falls within the details enter	red above.				
Spouse/Civil partner Signature	Spouse/Civil partner Signature				
Date D M M Y Y Y					

Notes:

- (1) If the above certificate is not completed, this transfer must submitted to the Stamp Office and duly stamped or submitted Online where you will receive a Stamp Certificate. Affix the Stamp Duty Certificate to the Transfer Form.
- (2) Transfers by means of a gift are NOT exempt from Stamp Duty under Irish Law.
- (3) If the above transfer is exempt under section 96/97 of the Stamp Duties Consolidation Act, the signatures of both spouses are required.
- (4) The original valid share certificate(s) must be submitted with this form.
- (5) Please return your fully completed application with original valid shares certificate(s) to Link Registrars Limited, P.O. Box 7117, Dublin 2, Ireland. Tel: +353 1 553 0050.