

OVERSEAS PAYMENT SERVICE - IRISH REPUBLIC

RD4519

06.08

Please complete the information below in block capitals and in black ink, then return the form to: Equiniti, Aspect House, Spencer Road, Lancing, West Sussex BN99 6DA, United Kingdom.

TO: (THE COMPANY IN WHICH YOU HOLD SHARES OR STOCK)

PLC

Shareholder Ref. No

for Equiniti use only

(18-50-08/11847775)

Client Code:

Holder Ref. No

E Q T

Full name and address of first named shareholder

Holding Designation (if any):

Country

Date/City of Birth

Name(s) of joint holder(s)

2nd holder

Date/City of Birth

3rd holder

Date/City of Birth

4th holder

Date/City of Birth

Name of Bank:

Branch Address of Bank:

Bank Sorting Code Number

Account Number

Type of Account:

Enter 0 = Current / 1 = Deposit

International Bank Account Number (IBAN)

The bank account is in the name(s) of:

PLEASE READ AND SIGN BELOW.

Please forward until further notice all future interest or dividends to which I/we become entitled for the company detailed above, to the bank detailed above. I/we have read and agree to, and have retained, the terms and conditions attached.

All holders must sign.

(Corporate signatories must state their capacity)

1) _____ 2) _____

DATE: _____ 3) _____ 4) _____

IMPORTANT: Please ask your bank branch to stamp this form in the box on the right, as confirmation that;

1) the bank account details above are correct and,
2) the bank account is in your name (solely or as a joint party).

Equiniti regrets that Overseas Payment Service applications that do not bear the Bank Branch stamp cannot be accepted.

Bank Branch Stamp

Electronic payment of dividends or interest to banks outside the United Kingdom

Terms and Conditions of service

The Overseas Payment Service is a facility for regular payments to over 35 countries. A full list of these countries, including application forms with terms and conditions, is available on www.shareview.co.uk or by calling Equiniti on +44 (0) 121 415 7047.

How does it work?

Equiniti Limited will arrange to forward your future interest or dividend payments in pounds sterling via Citibank Europe PLC, who will act as the payment agent, to convert the value on the payment date into your chosen country's domestic currency and forward this to your bank account in accordance with your instruction, using reciprocal banking agents as necessary.

If you are not sure whether automated payments can be received directly into your chosen account, please check with your local bank branch. Payments will normally be received by your bank branch as domestic, rather than international, automated credits. You are responsible for ensuring that the receipt of dividend payments into your chosen country/ bank is for a lawful purpose, and complies with local legal, regulatory and other banking requirements.

Who is eligible?

The service is available for dividend or interest payments not exceeding £15,000 in value. **Please note that any item over £15,000 may be rejected** and satisfied by pounds sterling cheque. The cheque would be posted to the shareholder's registered address.

What are the benefits?

The dividend is paid into your chosen bank account, as cleared funds, benefiting from reduced risk of non-delivery by post and the possibility of fraud. You will still receive a dividend tax voucher or annual statement in pounds sterling as issued by the Company. Your tax voucher will show the bank sorting code 18-50-08 and account 1184****, being Citibank's Sterling Receipt account. The Overseas Payment Service will use exchange rates that are generally preferable to local retail or cheque-conversion rates and charges. Payments will take an average of three working days (five days for Spain) to reach your account, being generally quicker than awaiting the postal receipt, and the banking of cheques.

What are the risks?

The legal and regulatory regime applying to the banks across the range of countries will be different from that of the United Kingdom and, in the event of a failure of a bank, your money may be treated differently from the treatment which would apply if held by an approved bank in the United Kingdom.

Exchange rates are subject to market fluctuation and can go up or down without notice.

Shareholders/investors should satisfy themselves that the receipt of dividends or interest from the UK, whether by cheque or direct to a chosen bank account, is in accordance with local legal, regulatory, banking and other requirements.

Charges

Equiniti service charges per payment are detailed in the table below, and will be subject to annual review. The service may not suit all shareholders, as very low-value dividends could be less than the minimum charge. In such cases Equiniti reserves the right, but has no obligation, to cancel any instruction and revert to the issue of sterling cheque payments for future dividends.

<i>Equiniti tariff</i>		
Dividend Value	Service Charge	Exchange Rate
Up to £10	Fee £3.00 per item	Citibank wholesale rate less a margin of 175 basis points.
£10 to £2,500	Fee £5.00 per item	
£2,501 to £10,000	Fee £10.00 per item	
£10,001 to £15,000	Fee £15.00 per item	

Your chosen overseas bank or their agents may in some circumstances levy additional charges according to their policy, although this is not usually anticipated. Encashment of pounds sterling cheques overseas would in many cases incur local bank charges, and at a higher rate than the payment charge quoted above.

You will continue to receive dividend tax vouchers/statements, quoted in pounds sterling before deduction of the payment charge and before conversion to local currency. Due to the low-cost nature of this facility no separate exchange advice note will be issued. This information will be available from Equiniti on payment of an administration fee of £5. You may calculate the exchange rate used for each payment, by dividing the value received in local currency, by the pounds sterling value on your tax voucher (after deducting the service charge from the sterling amount before making the calculation).

Where a dividend payment has been issued in accordance with your instruction but has not been received into your chosen account, an investigation can be made on your behalf but will be subject to a fee of £10 where the payment was issued by Equiniti correctly in accordance with your instruction.

Taxation

Any UK Corporation Tax (tax credit), or other Withholding Tax, deducted by the company in which you hold shares, will be the same for all shareholders and stated on your tax voucher or tax statement, and not amended by the use of the Overseas Payment Service. Neither Equiniti nor Citibank Europe PLC will be responsible for making any further tax deduction that may become due from time to time in the country of receipt. Any further liability for Withholding Tax or other taxation will be your responsibility as is the case for payments received by cheque. In the event that any claim or demand in respect of tax is made upon Equiniti, you will indemnify Equiniti in full in respect of any loss, cost, liability and/ or expense incurred by it in connection with any such claim or demand.

No UK Value Added Tax (VAT) is currently payable on dividend distributions or the Overseas Payment Service charge, or other charges referred to in the Charges section above. If the UK VAT rules change in future, such tax may be applied without prior notice.

What other terms and conditions apply to the Overseas Payment Service?

- New payment instructions should be received by Equiniti no later than 5 working days before a Dividend Record Date to ensure the instruction will include that dividend.
- A separate mandate form is required for each shareholding. This form cannot cover shares in more than one company.
- This mandate will replace any previously received bank instruction but will not over-ride any Scrip or dividend re-investment plan instructions, which must be cancelled separately in writing.
- The shareholder/investor is responsible for ensuring that all the details on the mandate form are correctly completed (apart from the section 'for Equiniti use only'). Neither the Company, Equiniti nor Citibank Europe PLC will be responsible for any loss which is caused by incorrect completion of such details by the shareholder/investor or his/ her agents.
- The mandate must bear the branch stamp of the receiving bank, as confirmation that the details on the mandate form are correct and in the same name as the shareholder. Any application that does not bear an appropriate Bank Branch stamp will be rejected by Equiniti.
- Where the shareholding is in the name of a deceased holder, instructions signed by the executor/s or administrator/s must indicate the name of the deceased.
- Equiniti reserves the right to require additional confirmation of the signature/s, or additional identification.
- If a dividend payment is rejected by your chosen bank or agents, for whatever reason, you will be sent a pounds sterling cheque in settlement of the outstanding dividend, net of the payment charge and any cost of re-conversion from local currency. In such instances the Overseas Payment Service mandate will be cancelled, to avoid future rejects.
- Payment in accordance with these instructions discharges the Company, Equiniti and Citibank Europe PLC, from further liability in respect of such payment.
- If the ownership of the business of Equiniti changes, the mandate and these terms and conditions may be assigned to such successor entity.

Liability exclusions

Neither the Company, Equiniti nor Citibank Europe PLC can accept liability for:

- Any delay in transmission outside of their control, such as clearing delays in the chosen country, or postal delays in receipt of any instruction or revised instruction from you.
- Legal, regulatory or banking requirements or restrictions in the chosen country.
- The cost of reconversion to sterling, should a payment in local currency be rejected by your bank branch or its agents.
- Any loss, cost, liability (including, without limitation, tax), penalty, obligation, expense, illegality or other matter arising in connection with the service.
- Fluctuation in the rate of exchange between sterling and the chosen currency.
- Outside factors including but not limited to war, terrorism, natural disaster, infrastructure failure, industrial dispute, and changes in legal, tax or regulatory requirements.

Data Protection

By signing the mandate form you consent to the processing of your personal data (name, address, bank account number and payment details) by third party banking agents over which the Company, Equiniti and Citibank Europe PLC, have no control. In addition you should be aware that data is necessarily transmitted outside the European Economic Area (EEA), where Data Protection controls may differ. In certain jurisdictions we may be required to provide details such as your full name and address, to comply with local anti-money laundering or anti-terrorism requirements.

Cancellation, Suspension and Termination

You may cancel this arrangement at any time in writing to Equiniti, to be received not less than five working days prior to the Company's next dividend record date. The Company, Equiniti or Citibank Europe PLC may suspend or terminate the Overseas Payment Service facility at any time, including where changes to a country's tax or regulatory regime or banking system impact on the service. If this should happen you will receive any future dividends by pounds sterling cheque, and we will have no liabilities for any delays that result.

This agreement is governed by English law and is subject to the jurisdiction of the courts of England and Wales. Any contact made between us and you in relation to these terms and conditions will be in the English language.

Equiniti Limited and Equiniti Financial Services Limited are part of the Equiniti group of companies and whose registered offices and address for correspondence are Aspect House, Spencer Road, Lancing, West Sussex BN99 6DA. Company share registration, employee scheme and pension administration services are provided through Equiniti Limited, which is registered in England & Wales with No. 6226088. Investment and general insurance services are provided through Equiniti Financial Services Limited, which is registered in England & Wales with No. 6208699 and is authorised and regulated by the UK Financial Services Authority.