

**NCI Help Sheet – To Assist in Completing Your Postal Dealing form**

**You must complete the NCI details on your postal dealing form in order to sell shares, sell shares and donate the proceeds to charity or to purchase shares (if applicable). Any forms received without NCI details cannot be processed and may be rejected.**

**Regulatory Changes under MiFID II**

**What does this mean for me?**

Under the new MiFID II legislation, organisations are required to confirm their customer's date of birth, nationality and national client identifier (NCI). This is to enable firms to accurately report deals completed to their local regulator, which for us is the Financial Conduct Authority. This change affects all trades after 3rd January 2018.

**For most UK customers, the NCI is your national insurance number. For non-UK and multi-nationality customers there will be a specific NCI per country. See table below.**

For those who act on behalf of other customers, such as Power of Attorney, we will be required to collect the NCI of the person who makes decisions on the account, **as well as the underlying account owner.**

**Why will I need to confirm this information?**

This information is required to ensure the FCA can monitor dealing patterns and identify any market abuse. Currently, firms are able to use their own unique client identifier (at Link we use your investor code ('IVC')) when reporting transactions to the FCA. The change to use the NCI will ensure this reporting is consistent across all investing platforms and stockbrokers.

Therefore, where this data is outstanding, you will need to provide your NCI, to be able to continue dealing with us. If customers do not provide this information where necessary, it could prevent trading or delay any investments until this information is in place.

**What is my NCI?**

The below table shows what NCI information is needed based on your nationality. All registered holders will need to provide this information.

**For most UK customers, the NCI is your national insurance number. For non-UK and multi-nationality customers there will be a specific NCI per country. See table below.**

If you are not dual national, in the first instance, you should provide the '1st Priority' National Client Identifier. If you do not have the 1st Priority identifier, move to the 2nd priority.

If you are dual national, you should provide the nationality which comes first alphabetically under the 'Country Code (ISO)' column.

If you are acting as Power of Attorney you will need to provide the NCI of both the registered holder(s) and of the Power of Attorney.

For deceased holders, **only** the registered holder information needs to be provided (not the Executor(s) or Representative(s)).

**How do I submit this information?**

**Postal dealing**

You will need to complete your nationality, NCI (where appropriate) and your date of birth on the postal dealing form before sending back to Link to process.

For Joint holdings, you will need to confirm details for all holders on the share register.

**Please note: this is an activity that will be commencing across the industry with all stockbrokers and investment platforms. Therefore, customers may find they are required to complete this with multiple service providers, where applicable.**

Code	Country	National Client Identifier
AT	Austria	Not required – leave blank
BE	Belgium	Belgian National Number (Numéro de registre national – Rijksregisternummer) or if not issued leave blank
BG	Bulgaria	Bulgarian Personal Number or if not issued leave blank
CY	Cyprus	National Passport Number or if not issued leave blank
CZ	Czech Republic	National identification number (Rodné číslo) or if not issued use Passport Number or if not issued leave blank
DE	Germany	Not required – leave blank
DK	Denmark	Personal identity code 10 digits alphanumeric: DDMMYYXXXX or if not issued leave blank
EE	Estonia	Estonian Personal Identification Code (Isikukood)
ES	Spain	Tax identification number (Código de identificación fiscal)
FI	Finland	Personal identity code or if not issued leave blank
FR	France	Not required – leave blank
GB	United Kingdom	UK National insurance number or if not issued write "not issued"
GR	Greece	10 DSS digit investor share or if not issued leave blank
HR	Croatia	Personal Identification Number (OIB – Osobni identifikacijski broj) or if not issued leave blank
HU	Hungary	Not required – leave blank
IE	Ireland	Not required – leave blank

Code	Country	National Client Identifier
IS	Iceland	Personal Identity Code (Kennitala)
IT	Italy	Fiscal code (Codice fiscale)
LI	Liechtenstein	National Passport Number or if not issued use National Identity Card Number or if not issued leave blank
LT	Lithuania	Personal code (Asmens kodas) or if not issued use National Passport Number or if not issued leave blank
LU	Luxembourg	Not required – leave blank
LV	Latvia	Personal code (Personas kods) or if not issued leave blank
MT	Malta	National Identification Number or if not issued National Passport Number
NL	Netherlands	National Passport Number or if not issued National identity card number or if not issued leave blank
NO	Norway	11 digit personal id (Foedselsnummer) or if not issued leave blank
PL	Poland	National Identification Number (PESEL) or if not issued Tax Number (Numer identyfikacji podatkowej)
PT	Portugal	Tax number (Número de Identificação Fiscal) or if not issued National Passport Number or if not issued leave blank
RO	Romania	National Identification Number (Cod Numeric Personal) or if not issued National passport Number or if not issued leave blank
SE	Sweden	Personal identity number or if not issued leave blank
SI	Slovenia	Personal Identification Number (EMŠO: Enotna Matična Številka Občana) or if not issued leave blank
SK	Slovakia	Personal number (Rodné číslo) or if not issued National Passport Number or if not issued leave blank
–	Rest of the world	National Passport Number or if not issued write "not issued"

Dear Shareholder

## Monthly Postal Share Dealing Service

Link Asset Services ("Link") offer a postal share dealing service which allows you to sell your shares on the first Wednesday of each month. In order to take advantage of this service, you will need to complete and return the enclosed pack and return it to Link.

Alternative sale facilities are available, however, please note that you will need to appoint either a US agent or an agent with the ability to deal in the US to sell your shares on your behalf.

### What is the service?

The service allows eligible Signet Jewelers Limited ("Signet") shareholders to sell their shares on the New York Stock Exchange ("NYSE").

### How much does it cost?

Sales commission will be charged at 1% of the value of the transaction, subject to a minimum of £50.

### Who is eligible to use this service?

This service is available to all Signet Jewelers Limited shareholders (including legal representatives such as executor(s) whose details have been registered with Link) who are resident in the EEA, the Channel Islands or the Isle of Man.

**The Service is not available to US citizens, persons who are tax resident in the US or any person who is a 'US person' (in relation to US tax regulations and guidance and procedures in relation to the US Internal Revenue Service).**

### When will my shares be sold?

Your shares will be sold on the NYSE on the first Wednesday of the month, providing your duly completed Postal Dealing Instruction Form (together with your share certificate(s), identification documents and completed W-8BEN form) is received by Link before 5pm on or before two business days before the first Wednesday.

If your instructions are received by Link after 5pm two business days before the first Wednesday of the month, your shares will be sold on the NYSE on the first Wednesday of the next calendar month.\*

Your shares will be sold in US Dollars and the proceeds converted into Sterling.

### Once my shares have been sold, how and when will I receive my payment?

If you currently receive Signet dividend payments direct to your bank account, your proceeds will be sent by Link direct to this bank account.

If you currently receive Signet dividend payments by cheque, Link will send you a cheque in the post for your proceeds.

You should allow approximately two and a half weeks between the date of sale and receipt of the proceeds.

You will also receive a sale advice notification, confirming the share price at which your shares were sold.

If your details at the top of this page are incorrect, please call

**0871 664 0300**

(Calls cost 12p per minute plus your phone company's access charge. Calls outside the United Kingdom will be charged at the applicable international rate. We are open between 9.00am–5.30pm, Monday to Friday excluding public and bank holidays in England).

**+44 371 664 0300**

(from outside the UK or Email)

[shareholderenquiries@linkgroup.co.uk](mailto:shareholderenquiries@linkgroup.co.uk)

## Proof of Identity

Link Asset Services has a regulatory obligation to carry out checks to confirm the identity of our customers and verify their place of residence.

In order to complete this verification, we require you to supply two separate documents from the list shown overleaf. One document must be from List A as evidence of name, and one document must be from List B as evidence of the registered address. Please note that the document you provide from List A cannot also be used as evidence of your address from List B.

Your original or certified photocopied documents must clearly show your full name and current registered residential address confirmed at the time the share trade was instructed. The registered address is also recorded on the Register of Members and share certificate if the shares are held in paper format.

List A – Evidence of Name	List B - Evidence of address
<p>Please provide one of the following documents:</p> <ul style="list-style-type: none"><li>– Current signed passport</li><li>– EEA member state identity card</li><li>– Current full UK or EU photo card driving licence</li><li>– Current full UK driving licence (paper version)</li><li>– Recent Inland Revenue Notice of Coding for Tax purposes or other Inland Revenue notifications – <b>P45 and P60 are not acceptable</b></li><li>– A letter issued by the Department for Work and Pensions (issued within the last 12 months from the date of this letter)</li></ul>	<p>Please provide one of the following documents:</p> <ul style="list-style-type: none"><li>– EEA member state identity card which includes an address.</li><li>– Current UK/EU photo card driving licence.(Since 8 June 2015, the paper counterpart to the photo card driving licence isn't valid and is no longer issued by DVLA)</li><li>– Current full UK driving licence (paper version)</li><li>– Most recent mortgage statement (issued within the last 12 months)</li><li>– Local Authority Tax bill for the current year.</li><li>– Current utility bill (Water, Gas, Electricity or Landline telephone issued with the last three months)</li><li>– Current Bank/Building society statement (issued in the UK, EU or an equivalent jurisdiction) – must be an open account and issued with the last three months</li><li>– <b>(Mobile phone bills are not acceptable) (Credit card statements are not acceptable)</b></li></ul>

## What do I do next?

To take advantage of this service, simply complete the **Postal Dealing Instruction Form** enclosed and return this together with your share certificate(s) and identity documentation (a list of acceptable documents can be found above) to Link in the pre-paid envelope provided. You will also need to complete, sign and return the enclosed W-8BEN form. For information about how to complete the W-8BEN form, please visit <https://www.irs.gov/pub/irs-pdf/iw8ben.pdf>

Yours sincerely

Link Asset Services

# Postal Dealing Instruction Form – Signet Jewelers Limited

Please complete and return this form to Link ensuring you **enclose your share certificate(s), identity documents and completed W-8BEN form.**

**Our postal address:**

Share Dealing, Link Asset Services, The Registry, 34 Beckenham Road, Beckenham, Kent, BR3 4TU.

**IVC or Investor code:**  
**Full name :**  
**Address:**

**1. Sell some or all of your shares**

To sell some or all of your shares and have the sale proceeds made payable to you, **write the number of shares you wish to sell in the box opposite**, ensure that all shareholders sign **section 4** below and return this form with the valid share certificate(s) in the pre-paid envelope provided. You will receive a certificate for any remaining shares from Link Registrars.

**2. Acting as Executor or Appointed Representative**

If you are acting under power of attorney and/or as executor(s) and wish to have sale proceeds paid to a **third party** (e.g. to an acting solicitor or sole executor) **print the full name / entity** the proceeds should be made payable to in the box provided below. Please also ensure you send a **Letter of Authority signed by all Executors or Appointed Representatives**. An administration charge of £9.50 will be deducted from the sale proceeds.

Please print the full name / Entity here

**3. Missing share certificate(s)**

If you have lost some or all of your share certificate(s), or you think the ones you hold may be invalid, **tick the box opposite** and agree to **missing share certificate declaration and undertaking** contained in the enclosed terms and conditions. A £35 lost certificate administration charge will be deducted from the sale proceeds if any of the required certificate(s) are not attached to the form.

**4. Signatures and declaration – all shareholders must sign here**

This is not a recommendation to buy or sell shares. If you have any doubts about whether to act, you should seek advice from an appropriately qualified financial advisor. Link Asset Services will not be able to provide any advice and please remember that the value of shares may fall as well as rise and you may not recover your original investment. By signing this form **I/we** confirm that **I/we** have read and agree to Signet Jewelers dealing and nominee service terms and conditions of business dated June 2016 and agree that, together with this form, they make a legally binding agreement between Link Market Services Trustees Limited and **me/us**. **I/we** appoint Link as agent to transfer my shares from the Jersey register into their custody and arrange to sell **my/our** Signet Jewelers Limited ordinary Shares on the NYSE in accordance with the terms and conditions of the service. When selling **I/we** declare that **I/we** have the right to sell, free from any liens, charges and any other third party rights and **I/we** authorise Link to execute a transfer to give effect to the sale.

Holder	Nationality	National Client Identifier*	Date of Birth					
HOLDER 1 SIGNATURE			D	D	M	M	Y	Y
HOLDER 2 SIGNATURE			D	D	M	M	Y	Y
HOLDER 3 SIGNATURE			D	D	M	M	Y	Y
HOLDER 4 SIGNATURE			D	D	M	M	Y	Y

\*For more information regarding National Client Identifiers, please visit [www.signalshares.com/help-centre](http://www.signalshares.com/help-centre)

**Date**

D	D	M	M	Y	Y	Y	Y
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If you are signing under a Power of attorney or other Authority please print your full name here

**5. Contact Details**

We will only use these details in the event of a query in regards to this instruction.

**Day-time Telephone Number**

**Email Address**

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

▶ For use by individuals. Entities must use Form W-8BEN-E.  
▶ Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form if:**

- You are NOT an individual . . . . . **W-8BEN-E**
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . **W-9**
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) . . . . . **W-8ECI**
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . **8233 or W-4**
- You are a person acting as an intermediary . . . . . **W-8IMY**

**Instead, use Form:**

**Note:** If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner (see instructions)**

<b>1</b> Name of individual who is the beneficial owner		<b>2</b> Country of citizenship	
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>			
City or town, state or province. Include postal code where appropriate.		Country	
<b>4</b> Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		<b>6</b> Foreign tax identifying number (see instructions)	
<b>7</b> Reference number(s) (see instructions)		<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)	

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

**9** I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
  - (a) not effectively connected with the conduct of a trade or business in the United States,
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here** ▶

_____	_____
Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)
_____	_____
Print name of signer	Capacity in which acting (if form is not signed by beneficial owner)



## SIGNET JEWELERS DEALING AND NOMINEE SERVICE TERMS AND CONDITIONS OF BUSINESS

### Definitions and Interpretation

1. In these Conditions the following words and expressions have the meanings and interpretation set out below:

“**Affiliate**” means a company in the same group of companies as Link;

“**Business Day**” means a day on which the London Stock Exchange is open for business, normally Monday to Friday, 8am-4.30pm, excluding United Kingdom public and bank holidays;

“**Link**”, “**we**”, “**us**” means Link Market Service Trustees Limited, a company registered in England with company number 2729260 whose registered address is The Registry, 34 Beckenham Road, Beckenham, Kent BR3 4TU. Link is authorised and regulated by the Financial Conduct Authority (see ‘FCA’ below) with registered number 184113. Further information may be obtained from the FCA’s register by visiting the FCA’s website <http://www.fca.org.uk/register/> or by contacting the FCA on 0800 111 6768;

“**Client**” means the corporate client of Link, being Signet Jewelers Limited, at whose request the Service is provided to Members;

“**Conditions**” means these terms and conditions of business;

“**Custodian**” has the meaning given to it in Condition 29;

“**Dealing Day**” has the meaning given to it in Condition 24;

“**Dealing Service**” means the dealing service as described in full in these Conditions through which we will receive share dealing orders from you and transmit these orders on your behalf to other entities for execution;

“**Data Protection Act**” means the Data Protection Act 1998, as amended;

“**DTC**” means the clearing and settlement system of the Depository Trust & Clearing Corporation;

“**FCA**” means the Financial Conduct Authority, whose current address is 12 Endeavour Square, London E20 1JN and whose website is [www.fca.org.uk](http://www.fca.org.uk);

“**FCA Rules**” means principles, guidance and rules issued by the FCA from time to time;

“**Instruction Form**” means the application and instruction form to be completed and signed by a person requesting to be a Member;

“**Nominee**” means:

- (i) in respect of Shares which are listed in the United Kingdom, Link Market Service Trustees (Nominees) Limited, a wholly-owned subsidiary of Link or any other nominee appointed from time to time by Link; or
- (ii) in respect of Shares which are not listed in the United Kingdom or the United States, a custodian (as such term is defined in the Glossary to the FCA Handbook of Rules and Guidance) or a nominee company controlled by the custodian or a sub-custodian acceptable to Link; or
- (iii) in respect of Shares which are listed in the United States, Link, and such Shares will be held in a suitably designated account;

“**Nominee Register**” means the register of beneficial holders of Shares held through the Nominee Service maintained by Link showing, inter alia, the name, address and number of Shares held on your behalf together with similar details in respect of every other Member;

“**Nominee Service**” means the share nominee custody service as described in full in these Conditions;

“**Service**” means the Dealing Service and the Nominee Service;

“**Settlement**” is the date when payment is due from the market in the case of Share sales;

“**Shares**” means shares in the Client, held or to be held on your behalf through the Nominee Service and “**shareholding**” shall be construed accordingly;

“**Third Party**” has the meaning given to it in Condition 30;

“**US**” means the United States of America; and

“**you**” or “**Member**” means the person(s) on whose behalf we are holding the Shares and “**your**” and “**yourself**” shall be construed accordingly.

The headings in these Conditions are for convenience only and shall not affect the interpretation or construction of these Conditions.

Reference to any statute, statutory provision or the FCA Rules includes a reference to that statute, statutory provision or the FCA Rules as from time to time amended, extended or reenacted.

Any phrase introduced by the terms including, include, for example or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms.

Where Shares are held jointly, all references in these Conditions to “**you**” or a “**Member**” apply to each joint holder individually, except where the context otherwise requires.

### The Service

2. The Service is provided by Link, trading as Link Asset Services.
3. The Service is an ‘execution only’ service through which we will receive postal Share dealing orders from you and transmit these orders on your behalf to other entities for execution. It is designed for those with a reasonable understanding of how financial markets operate and the risks involved.
4. Link reserves the right to terminate the Service or to vary these Conditions, with notice where practicable. **Your use of the Service will constitute your agreement to be legally bound by these Conditions.**
5. The Service is only available to certificated holders on the Client’s Jersey register aged 18 or over (in the case of natural persons), who are resident in the EEA, Channel Islands or the Isle of Man and who wish to sell some or all of their certificated shareholding and receive their sales proceeds. **The Service is not available to US citizens, US resident aliens, partnerships, corporations, companies or associations created or organised in the US or under the laws of the US, or any other ‘US person’ (as such term is used in US tax regulations, guidance and procedures in relation to the US Department of the Treasury Internal Revenue Service).**
6. We may decline to accept an instruction to sell Shares or, having received an instruction, we reserve the right to refuse to act upon them without informing you of our reasons.
7. In providing the Service to you in relation to the Client’s ordinary Shares, which are non-complex instruments traded on a regulated market, Link is not required to assess the suitability of the instrument or the Service provided or offered to you and, as a result, you will not benefit from the protection of the FCA Rules on assessing suitability. Therefore we will not assess whether: (i) the Service meets your investment objectives; (ii) you would be able financially to bear the risk of any loss that the Service may cause; or (iii) you have the necessary knowledge and experience to understand the risks involved.
8. Link is also not required to assess the appropriateness for you of any product, service or transaction provided or offered to you in connection with the Service.
9. Neither Link nor the Nominee is acting as agent for the Client in providing the Service, although we have been requested to provide the Service to Members by the Client. We are not acting as principal in relation to any transactions with you. We accept no responsibility for the Client’s acts and omissions, including any decision by the Client to suspend or terminate the Service.
10. Neither Link nor the Nominee will be required to expend or risk its own funds or otherwise incur any financial liability in the performance of any of its duties or in the exercise of any of its rights or powers under these Conditions. If, notwithstanding this provision, either Link or the Nominee does so, Link will be entitled upon notice to you to make such deductions from the Shares or any income or capital arising from them or to sell all or any of the Shares and make such deductions from the proceeds of sale as may be required to reimburse any loss or liability suffered.

### Customer categorisation

11. For the purpose of the FCA Rules, you will be classified as a retail client. The Service is not available to persons or firms who are authorised and regulated by the FCA, their nominee bodies or custodians or other EU regulated persons or firms. Please note, although we will classify you in this way, you may not be eligible to refer to the UK Financial Ombudsman Service of the UK Financial Services Compensation Scheme if you fail to meet their own eligibility criteria.

### Verifying your Identity

12. The Service is conditional on our being able to verify your identity and the details of your shareholding. We reserve the right to require any person(s) using this Service to produce satisfactory evidence of their identity to enable compliance with applicable regulations (e.g. UK money laundering regulations). If we require such evidence, we may use an electronic database(s) to establish your identity. This may include making searches at credit reference agencies which may be recorded by the credit reference agencies. We may check what you have told us and share information with fraud prevention agencies. You must give us accurate information as if you give false or inaccurate data and we suspect fraud, we may record this at the fraud prevention agencies. These records may be used by us and other organisations to help make decisions about you and members of your household for credit and credit related services, to manage your accounts, for debt tracing, fraud prevention and to prevent money laundering.
13. If an Instruction Form is received, accompanied by any documentation that requires verifying and/or authenticating this may result in a delay in the execution of the deal. Examples of such documentation may include, but are not restricted to, articles of association, authorised signatory lists, a marriage certificate, death certificate, grant of representation, power of attorney, or court orders. In such circumstances, we will use reasonable endeavours not to cause undue delay in the execution of the instruction to deal. If an instruction to deal be delayed for this reason, we will not be

liable for, the fluctuation in the Share price and therefore any actual or potential loss or gain in connection with this transaction (or any related transactions that may or may not be disclosed to us) in the time it takes us to verify or authenticate such documentation.

#### Signing up for the Service

14. You can apply to receive the Service by completing and signing the Instruction Form where indicated and returning these to Link. Your instructions must be in writing and no email, telephone or facsimile instructions will be accepted. You should send us your valid Share certificate(s) and documents to verify your identity together with your Instruction Form. You should also send us a completed and signed Form W-8BEN (if you are an individual) or Form W-8BEN-E (if you are not an individual) of the Department of Treasury Internal Revenue Service confirming your foreign status for US tax withholding and reporting purposes. In the event that documentation is incomplete, has been incorrectly completed or where we are unable to obtain clarification of instructions, the documentation will be returned to you at your own risk without any action being taken in relation to the Service. When sending certificates, you may wish to consider using a secure method of postage.
15. Instruction Forms received on a day which is not a Business Day or outside of London Stock Exchange trading hours will be deemed to have arrived on the immediately following Business Day. The Service is provided for a limited period only and will start at 10am on 20 June 2016 and end at 5pm on 30 December 2016 or such later date as agreed between Link and the Client.
16. Where holdings are registered in joint names, all registered holders must sign the Instruction Form. We will only accept Instruction Forms signed by or on behalf of all the joint holders. **Instructions may not be withdrawn once the Instruction Form is dispatched by you.**
17. Each joint holder agrees that:
  - (i) all obligations, undertakings and agreements on our part are given to the joint holders taken together and not separately to each of them; and
  - (ii) all obligations, undertakings, agreements and liabilities arising out of or pursuant to these Conditions constitute joint and several obligations of each joint holder.

#### Nominee Service

18. By submitting the Instruction Form to us you are asking us to hold your Shares in the Nominee Service from the Dealing Day until Settlement.
19. In order for Shares to be held in the Nominee Service, such Shares will be registered in the name of the Nominee and we will hold such Shares as you direct. We will record any such holding in a way that ensures it is separately identifiable from any other shares that we hold for you, for any other clients or for ourselves. Although the Nominee will be the legal owner of such Shares, you will remain the beneficial owner which means that, subject to our legal obligations, we will treat such Shares as if they belonged to you. We may, at our discretion, refuse to hold any Shares as part of the Nominee Service. We will only accept transfers of Shares into the name of the Nominee if there is no change of beneficial owner in the Shares being transferred and all applicable stamp duty has been paid.
20. We will maintain the Nominee Register. In connection with your holding of Shares, you agree to provide promptly any information which the Client is entitled to request from the Nominee in respect of those Shares registered in the Nominee's name (for example, this may include information required to satisfy nationality declaration requirements or the disclosure of information relating to beneficial ownership of the Client's Share capital).
21. In respect of Shares held as part of the Nominee Service, we shall:
  - (i) send you information about shareholder meetings of the Client every time we receive notice that a shareholder meeting is being convened. We must have received the relevant voting instructions from you on a correctly completed form before the deadline notified to you. In the absence of your instructions, no votes will be exercised in respect of such Shares;
  - (ii) on your behalf, claim and receive cash dividends and other entitlements accruing on such Shares. Cash dividends and other entitlements will be distributed to you as soon as reasonably practicable after receipt by us from the Client, by means of cheque or, at our discretion, electronic payment; and
  - (iii) in the event of a takeover, a capital reorganisation, conversion or other corporate action relating to the Client, endeavour to notify you promptly and implement any instructions you give us provided that the Client gives us adequate notice of the proposals and also that we receive your instructions in good time so as to allow us to take appropriate action (however we will not be liable if, for any reason, any notification by us does not reach you in time). We will however not be obliged to do anything in such an event unless the Client gives us adequate notice and we receive written instructions from you in reasonable time to allow us to take action in respect of such Shares.

22. We will not withdraw any of the Shares we hold for you from the Nominee Service except where required in relation to the Dealing Service or where we are in receipt of an order from a court or other recognised authority with jurisdiction over our affairs or a mandatory corporate action. There may be other instances that arise, however we will endeavour to contact you in good time before any such withdrawal takes place wherever practicable.

#### Dealing Service

23. By submitting the Instruction Form to us, you instruct Link to sell your Shares through the Dealing Service and you undertake, represent, and warrant that (a) your Shares will be transferred with full title guarantee and free from liens, charges, or other third party rights of any kind; (b) you and any underlying beneficial owner are entitled to sell the Shares and (c) the use of the Service by you or the sale of the Shares pursuant to the Service does not and will not breach any applicable laws.
24. Dealing will normally take place once a month on the first Wednesday of the month (the "**Dealing Day**") while the Service remains open. All Instruction Forms will need to be received by 5pm two Business Days prior to the next Dealing Day in order to qualify for dealing to take place on that Dealing Day.
25. You may not specify the price at which or date on which Shares will be sold. We do not accept limit orders.
26. Orders may be aggregated with those of other shareholders for execution. Aggregated orders may result in a large number of Shares being dealt in the market which may result in a higher or lower price being obtained or a delay in executing the order in full on the designated market. In the event that it is not possible to fully execute an aggregated order on the day the order is placed, the broker or Custodian will be instructed by Link to fulfil the order in its entirety, which may take a number of days. Sale proceeds will only be issued after the broker or Custodian has provided a contract note to Link confirming fulfilment of the order. In placing an aggregated order irrespective of the size of the order and the length of time taken to fulfil the order in the designated market, a more or less favourable price might be achieved than if the order had been executed separately.
27. There can be no guarantee that if you choose to instruct Link to sell your holding of Shares through the Service such instruction will be executed and our acceptance of an instruction is subject at all times to there being suitable available counterparties to complete the execution of the sale or purchase of such Shares on suitable terms. In the event that an instruction is not executed for any reason, your Share certificates will be returned to you.
28. Link reserves the right to deal more or less frequently than stated in these Conditions where in its opinion it would be prudent to do so, such as where extreme volumes of instructions have been received, or a purchaser cannot be found or when in its opinion it is appropriate to deal less frequently as per the volumes involved. We will not be responsible for any changes in the Share price between the time you decide to deal and when the deal is executed.
29. In respect of the sale of Shares, on the Dealing Day, we will issue instructions to the Client's registrars and our appointed third party custodian (the "**Custodian**") to effect the sale of the Shares and deliver the proceeds to us. In particular, by submitting the Instruction Form to us, you instruct Link to:
  - (i) instruct the Client's registrar in Jersey to effect the transfer of your certificated Shares to the Client's US registrar in dematerialised form.
  - (ii) instruct the Custodian to sell the dematerialised Shares, settle the trade, receive the proceeds (the "**Total Proceeds**") and having deducted its charges and fees from the Total Proceeds, remit the resultant proceeds in pound sterling (the "**Custodian Proceeds**") to Link.
  - (iii) carry out any other action required to effect the sale of the Shares.
30. This settlement will be effected by means of a delivery versus payment transaction which means that your Shares/ monies will not benefit from the protection provided under the FCA client money and custody rules. In addition, while sale proceeds are in the course of transmission, the normal United Kingdom client money protections may not apply as the Custodian, and any nominated paying agent or other intermediary party (each a "**Third Party**") outside the United Kingdom may not maintain client money bank accounts. We will hold your Shares/ monies outside of such protection for no longer than the duration provided for, and in accordance with, the rules of the FCA. Submission of your Instruction Form constitutes your mandate to us to transfer your Shares and allow your money to be held by a Third Party, and this mandate discharges us of any client money obligations we would otherwise have owed to you. We will hold such assets in a way that ensures that they are adequately protected for you in the event of our failure.

#### Payments

31. Settlement of sales may take place up to ten Business Days after the Dealing Date as the Client's Shares are traded on a market outside of the United Kingdom. The Business Day following the receipt of the Custodian's contract note, Link will send you a sale advice note giving



details of the transaction (which should be retained for taxation purposes). We will transfer the proceeds of the sale (subject to Condition 34 below) to your mandated bank account as set out in the Client's share register or by a pound sterling cheque for the proceeds dated for the Settlement date. The cheque (if applicable) and sale advice will be sent to the registered address appearing on the Share register and the cheque will only be made payable to the named shareholder(s). Where holdings are registered in joint names, settlement cheques will be made payable to all registered holders. Cheques will not be made payable to any other third party except at our reasonable discretion. Where the shareholder is deceased, settlement cheques can only be made payable to the deceased and their representatives, as registered with the Client's registrar. Cheques cannot be made payable to another party unless we are in receipt of written instructions to that effect signed by all registered holders.

32. In the event that the proceeds received by the Custodian for the sale of your Shares is not pound sterling, the proceeds shall be converted into pound sterling prior to being transmitted to you. At the time of writing:

- (i) the conversion of any such amounts is effected by the Custodian prior to the receipt of such amounts by the Nominee;
- (ii) the foreign exchange rate is based on the then existing spot price foreign currency rates quoted on Reuters or any other commercially accepted financial market provider on the date of execution; and
- (iii) the Custodian will deduct a fee to cover administration costs of execution prior to transferring such amounts to the Nominee.

Link shall not be liable for any losses arising from any foreign exchange fluctuation between the Settlement of the trade and the time when payment is made to you in pound sterling.

#### Fees & charges

33. Commission will be chargeable at 1% of the total sale proceeds for your Shares subject to a minimum fee of £50. Other fees, levies and taxes may exist which are not imposed or collected by Link and we will not be liable for informing you of any such costs.

34. Any charges due to us may be deducted from the proceeds of any Shares sold using the Service prior to the resultant proceeds being transmitted to you in accordance with Condition 31.

35. Link may charge an administration fee for re-issuing a cheque to you at its then prevailing rate, which is (including value added tax) currently £25.00, to reasonably reflect the costs we will incur in cancelling the original cheque. We may also levy an administration fee of £9.50 where we receive written instructions, prior to payment being made, to issue the cheque to a third party other than the registered shareholder.

36. For the avoidance of doubt, you may be charged value added tax (VAT) on any fees and charges payable by you. In addition to our fees and charges and charges of the Custodian or a broker, you are responsible for paying any stamp duties applicable, VAT and other duties and taxes in respect of your Shares, where applicable.

#### Best Execution

37. We will comply with our regulatory obligation to act in your best interests when receiving orders from you and transmitting them to brokers or the Custodian on your behalf for execution. We do not execute orders but will place the order with our broker or the Custodian. We reserve the right to instruct other brokers from time to time and will rely on these brokers to take all reasonable steps to obtain, when executing orders, the best possible result, in accordance with the FCA Rules. The main factors normally used to determine the best possible result will be price and the costs related to execution. We will also check that each broker has in place a policy and procedures designed to obtain the best possible result, subject to and taking into account the nature of your order(s) and the market in question. Link will monitor these brokers and review their performance at least once a year. A full copy of Link's best execution policy is available online at <http://www.linksharedeal.com/media/BestExecutionPolicy.pdf> or upon written request to the address provided in Condition 1.

#### Client money

38. Funds (including, without limitation, sale proceeds received as a result of the Dealing Service and dividends received as a result of the Nominee Service) will be classified as client money and held in a bank account in accordance with FCA Rules regarding client money. **No interest shall be payable to you in respect of such client money.**

39. Client money will be pooled with funds held on behalf of other investors using the Service. **In the event of the financial failure of Link or another financial institution holding client money on behalf of Link, all general client money bank accounts operated by Link may be pooled together. This could result in you receiving less back than you may be entitled to.**

40. You agree that we may pay away any unclaimed client money and/ or unclaimed custody assets (including, without limitation, Shares) to charity in accordance with the FCA Rules. We undertake to make good any valid claim which may subsequently be made against any unclaimed client

money and/ or unclaimed custody assets paid to charity in this way and reserve the right to request such evidence as we feel reasonably necessary to confirm the identity of the person claiming these funds in order to validate any claim prior to settlement in respect of funds. Subject to Condition 50, we will not be liable for any losses or claims for interest whatsoever in respect of such amounts unless such losses or claims were caused by our fraud, wilful default, negligence or breach of the FCA Rules or FSMA.

#### Liability & Risk

41. **You will be solely responsible for the decision to sell Shares using the Service.** Neither Link nor the broker nor the Custodian will provide investment or taxation advice to you as part of the Service. If you are in any doubt as to what action (if any) to take, you are recommended to seek your own advice from a suitably qualified advisor.

42. The price of a Share depends on fluctuations in the financial markets outside Link's control and past performance is no indicator of future performance. The value of Shares and the income from them can fall as well as rise and you may not recover the amount of money you invest.

43. The Service is not being offered to residents of any territory outside of the EEA, Channel Islands or the Isle of Man. Any such person receiving the Service documents should note that they are for information only. It is your responsibility to ensure compliance with local law and regulatory requirements.

44. All communications sent to you by post will be treated as received by you on the second Business Day following the day they were sent. We will not accept responsibility for any documentation before it is received by us, or after it has been despatched to you (provided we have taken reasonable care to despatch it to your registered address). All documents whether posted by you or by us will be posted at your own risk. **We recommend that you send Share certificates and other important documents to us by recorded or special delivery for your own safety and security.**

45. Subject to Conditions 41 to 51 our liability to you for providing the Service is limited to any losses directly associated with the act or omission that gave rise to the liability. We will not be liable for any damage or loss suffered by you which we could not reasonably have foreseen (for example the loss of an alternative investment opportunity or any tax benefit).

46. We will not be liable for any special, indirect or consequential damage or loss suffered by you (including any loss of profits).

47. We will not be liable for any losses or expenses suffered by you as a result of a delay or failure due to circumstances beyond our reasonable control (for example, market conditions, failure of computer systems or telecommunications links or overriding emergency procedures, postal delays, flood, fire, storm, labour disputes, accidents, vandalism, malicious damage, war or terrorism, failure of third parties to carry out their obligations, the suspension of trading by any exchange or clearing house, the acts of governmental or regulatory authority (including changes to any applicable laws or regulations)), or the absence of, or inaccuracy in any information provided to us by you or on your behalf or by the Company or the Custodian or any other third party. We will, where possible, take such reasonable steps as we can to provide the Service as soon as possible.

48. We shall not be liable for acting upon any instructions which are forged or fraudulent and shall be entitled to assume that all instructions are genuine provided that we have acted with all due care in accepting those instructions.

49. Subject to Condition 50, we will not be responsible for any acts or omissions of the Client, the Custodian, or any broker, settlement agent, depository, clearing or settlement agent or system.

50. Nothing in these Conditions excludes or limits (i) our liability for death or personal injury caused by our negligence; or (ii) our liability for any losses or expenses suffered as a direct result of our fraud; or (iii) any other liability which cannot be excluded or limited by law, including the FCA Rules. Our liability to you under these Conditions is limited to any losses directly associated with the act or omission that gave rise to the liability. We will not be liable for any other damage or loss suffered by you which we could not reasonably have foreseen (for example, the loss of an investment opportunity as a result of any delay in selling your Shares).

51. For the avoidance of doubt, we are not responsible or liable for compliance with any UK or foreign withholding tax regime or any tax reporting obligations either to HMRC or a foreign tax authority except as set out in these Conditions.

#### Complaints & compensation

52. If you think that you have reason to make a complaint, please write to: Link Asset Services, Share Dealing, The Registry, 34 Beckenham Road, Beckenham, Kent BR3 4TU. Your complaint will be fully investigated and a full resolution sought. If you remain dissatisfied, you may be able to refer the matter to the UK Financial Ombudsman Service, Exchange Tower, London E14 9SR. You can find additional information at [www.financial-ombudsman.org.uk](http://www.financial-ombudsman.org.uk). Link's complaints procedure is available upon request, but a copy will automatically be provided in the event of a complaint being received.

53. We are covered by the Financial Services Compensation Scheme. You may be entitled to compensation from the scheme if we cannot meet our obligations. This depends on the type of business and the circumstances of the claim, but most types of investment business are covered up to a maximum of £50,000 as at the date of these Conditions. This amount may be subject to change. Further information about compensation arrangements is available from the Financial Services Compensation Scheme, 10th Floor, Beaufort House, 15 St Botolph Street, London EC3A 7QU. Telephone: +44 20 7741 4100.

#### Data Protection

54. The Data Protection Act provides protection to individuals by governing, amongst other things, the way in which personal information is held and used. Individuals are also afforded rights of access to such information held about them.
55. Link hereby warrants that it will comply with its notification obligations under the Data Protection (Notification and Notification Fees) Regulations 2000 and that it will protect your personal information in accordance with the principles of the Data Protection Act 1998.
56. By submitting your Instruction Form, you agree that we may:
- (i) keep personal details which you or others have provided to us, and any information we know from running your account on a database, and use such information to carry out the Service described in these Conditions and dealing with your enquiries and requests connected with the Service; and
  - (ii) may disclose information concerning you to the Client, the Nominee, the Custodian, the Client's registrar, the Depository Trust Company and the American Stock Transfer & Trust Company (if entitled to such information), all of which may disclose the information to regulatory, tax or governmental authorities as appropriate; to any person with legal, administrative or regulatory power over us in respect of the Service; to any Third Party, including the Custodian, who are involved in carrying out functions related to the Service or our Affiliates who are involved in carrying out functions related to the Service administration including such Affiliates which are outside of the EEA in countries (including India) which do not have similar protections in place regarding your personal information and its use. However, we are committed to protecting the confidentiality and security of information we collect about you and we will ensure that such transfers are made in accordance with the requirements of the Data Protection Act.
57. You agree that the purposes for which we may process your personal information may be amended from time to time to include other uses or disclosures of personal information subject to us notifying you of such amendment.
58. Under the Data Protection Act, you are entitled, on payment of a fee (of £10 currently), to a copy of the information we hold about you. If you believe that any information held about you is incorrect or incomplete, you may request it to be completed or corrected. Please address any requests for information under this Condition to the Data Protection Officer, Link Market Service Trustees Limited, The Registry, 34 Beckenham Road, Beckenham, Kent, BR3 4TU and quoting your full name and address and the name of the Client.
59. By using the Service you agree that information relating to you may be disclosed to our Affiliates so that you may be told about any products or services which might be of interest to you. You may request that information is not used for this purpose by writing to the Data Protection Officer, Link Market Service Trustees Limited, Nominee Service, The Registry, 34 Beckenham Road, Beckenham, Kent, BR3 4TU and quoting your full name and address and the name of the Client.

#### General

60. In accordance with FCA Rules, Link has in place arrangements, which may be updated from time to time, to manage conflicts of interest that arise between itself and its clients or between its clients. Link will deal with potential conflicts of interest in accordance with its Conflicts of Interests Policy which provides that it will identify and manage conflicts of interest to ensure fair treatment of all clients and that it acts in the client's best interests. If it is not possible to manage or avoid a potential conflict of interest then Link may seek to disclose the general nature and/or sources of conflict to you before undertaking business for you. Link will provide full details of the Conflicts of Interest Policy upon receipt of a written request from you.
61. These Conditions and any contractual or non-contractual claim or dispute arising out of or in connection with these Conditions will be governed by English law. The English Courts will have exclusive jurisdiction and all correspondence will be in the English language.

#### MISSING SHARE CERTIFICATE DECLARATION AND UNDERTAKING

This declaration and undertaking only applies to shareholders who have not enclosed a valid share certificate(s) with their sale request form. An administration charge of £35 will be applicable if you have not enclosed a

valid share certificate(s); such charge will be deducted from the sale proceeds.

**To: Link Market Services Limited ("Registrars") and the Client (together, "you" or the "Indemnified Parties").**

In consideration of Registrars registering a transfer pursuant to the sale of Shares in the Client through the Service without production of the relevant document(s) of title to the shares, which has/have been lost, stolen or destroyed, I confirm that neither the relevant share certificate(s) nor the shares represented by it/them, have been transferred, charged, lent, deposited or dealt with in any manner and that the person named in the relevant share certificate(s) is the person entitled to the shares so represented and further jointly and severally agree:

- (a) to return immediately to Registrars the original share certificate(s) if found;
- (b) to indemnify the Indemnified Parties against all claims, demands, liabilities, costs, charges and expenses that may be brought against or incurred by you arising out of or in connection with the original document of title still being in existence or the registration of a transfer as specified above;
- (c) in the event of any legal proceedings being instituted against you in connection with any such claim, from time to time upon demand to provide you with such funds as you may require to defend such proceedings and in default of my/our so doing you shall be entitled to admit or settle such proceedings on such terms as you may think fit without prejudice to your right of recourse to me; and
- (d) this Declaration and Undertaking is governed by English Law.

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v. June 2016**