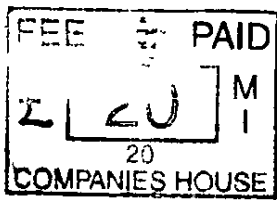


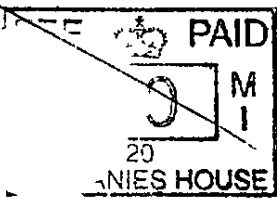
# United Distillers & Vintners (SJ) BV

## Financial statements 30 June 2015

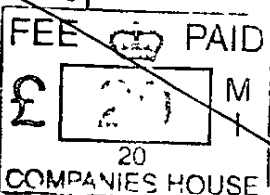
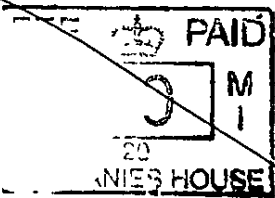
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LD2	27/05/2016	#113
	COMPANIES HOUSE	
	*L55S1F97*	
LD3	27/04/2016	#64
	COMPANIES HOUSE	
	*L52ZSSYJ*	
LD2	18/03/2016	#12
	COMPANIES HOUSE	

**United Distillers & Vintners (S.J) BV**  
**Registered number: FC028175**  
**Year ended 30 June 2015**

1

### **Profit and loss account**

During the financial year and the preceding financial year, the company did not trade and received no income and incurred no expenditure. Consequently during those years the company made neither a profit nor a loss, and there were no other recognised gains or losses.

Accordingly, neither a profit and loss account, a statement of recognised gains and losses, a note of historical cost profits and losses nor a reconciliation of movements in shareholders' funds has been presented.

## Balance sheet

	Notes	30 June 2015		30 June 2014	
		£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Investment	3		8,100,405		8,100,405
			<hr/>		<hr/>
<b>Net assets</b>			8,100,405		8,100,405
			<hr/>		<hr/>
<b>Capital and reserves</b>					
Called up share capital	4		30,919		30,919
Share premium		8,062,022		8,062,022	
Profit and loss account		7,464		7,464	
			<hr/>		<hr/>
			8,069,486		8,069,486
			<hr/>		<hr/>
<b>Shareholders' funds</b>			8,100,405		8,100,405
			<hr/>		<hr/>


The accounting policies and notes on pages 3 to 4 form part of the financial statements

The company did not trade during the financial year or the preceding financial year. The directors do not expect the company to trade in the foreseeable future.

The directors

- (a) confirm that the company was entitled to exemption under subsection (1) of section 480 of the Companies Act 2006 from the requirement to have its accounts audited for the financial year ended 30 June 2015,
- (b) confirm that members have not required the company to obtain an audit of its accounts for that financial year in accordance with section 476 of that Act,
- (c) acknowledge their responsibilities for
  - (i) ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and,
  - (ii) preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 396 of that Act, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company

The financial statements on pages 1 to 4 were approved by the board of directors on 3 December 2015 and were signed on its behalf by:

  
J J Nicholls  
Director

  
P D Tunnacliffe  
Director

  
S J Bolton  
Director

## **Notes to the financial statements**

### **1. Accounting policies**

#### **Future changes to accounting policies**

The Financial Reporting Council recently issued FRS 100 - Application of Financial Reporting Requirements, FRS 101 - Reduced Disclosure Framework and FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland which will be first effective for the company for the year ending 30 June 2016. FRS 100 sets out the overall financial reporting framework whereas FRS 101 applies to the company financial statements allowing them to apply the same accounting policies as the IFRS group accounts but with less disclosure. FRS 102 will replace the current UK GAAP standards with an IFRS based new standard and include a set of disclosure exemptions for qualifying entities formerly preparing UK GAAP financial standards. The company will adopt FRS 101, for its financial statements, for the year ending 30 June 2016. Based on a preliminary assessment the company believes the change will have no significant impact on its results or financial position.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **Basis of preparation**

The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with applicable UK accounting standards.

The company is a wholly owned subsidiary of Diageo plc and is included in the consolidated financial statements of Diageo plc which are publicly available. Consequently the company has taken advantage of the exemption from preparing a cash flow statement under the terms of Financial Reporting Standard No 1 (Revised 1996).

The company is exempt under the terms of Financial Reporting Standard No 8 from disclosing related party transactions (but not balances) with entities that are wholly owned by a member of the Diageo plc group ("group undertakings").

The company is exempt from the requirement to prepare group accounts under section 400 of the Companies Act 2006 as its results are included in the published consolidated financial statements of Diageo plc. These financial statements present information about the company as an individual undertaking and not about its group.

#### **Fixed asset investments**

Income from fixed asset investments is credited to the profit and loss account when it is declared by the paying company. Investments are stated individually at cost less, where appropriate, provision for impairment in value where the impairment is expected by the directors to be permanent.

## Notes to the financial statements (continued)

### 2. Profit and loss account

None of the directors received any remuneration during the financial year in respect of their services as directors of the company (2014 - £ nil)

The company is dual resident in the United Kingdom and the Netherlands for tax purposes, the company is a Dutch tax resident company by virtue of being incorporated under Dutch civil law and UK tax resident as its central management and control is in the United Kingdom

### 3. Fixed asset investment

	Subsidiary undertaking £'000
<b>Cost</b>	
At the beginning and at the end of the year	8,100,405
<b>Net book value</b>	
At the beginning and at the end of the year	8,100,405

The subsidiary undertaking and the percentage of equity owned are as follows

	Country of incorporation	Principal activity	Percentage and class of shares held
<i>Direct holdings:</i>			
<b>Subsidiary undertakings</b>			
Diageo Holland Investments Limited	England	Holding company	100% Ordinary

In the opinion of the directors, the investments in and amounts due from the company's subsidiary undertaking are worth at least the amounts at which they are stated in the financial statements

### 4. Share capital

	30 June 2015 £'000	30 June 2014 £'000
<i>Allotted, called up and fully paid</i>		
45,000,000 ordinary shares of €1 each	30,919	30,919

### 5. Immediate and ultimate parent undertaking

The immediate parent undertaking of the company is J&B Scotland Limited, a company incorporated and registered in Scotland

The ultimate parent undertaking of the company is Diageo plc, a company incorporated and registered in England. The consolidated financial statements of Diageo plc can be obtained from the registered office at Lakeside Drive, Park Royal, London NW10 7HQ

# OS AA01

## Statement of details of parent law and other information for an overseas company



Companies House

**What this form is for**  
You may use this form to accompany your accounts disclosed under parent law

**What this form is NOT for**  
You cannot use this form to register an alteration of manner of compliance with accounting requirements

For further information, please refer to our guidance at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)

### Part 1 Corporate company name

Corporate name of overseas company ①

UNITED DISTILLERS & VINTNERS (S.J) BV

UK establishment number

B R 0 0 0 9 8 3 9

→ **Filling in this form**  
Please complete in typescript or in bold black capitals

All fields are mandatory unless specified or indicated by \*

① This is the name of the company in its home state

### Part 2 Statement of details of parent law and other information for an overseas company

#### A1 Legislation

Please give the legislation under which the accounts have been prepared and, if applicable, the legislation under which the accounts have been audited

Legislation ②

COMPANIES ACT & UK GAAP

② This means the relevant rules or legislation which regulates the preparation and, if applicable, the audit of accounts

#### A2 Accounting principles

Accounts

Have the accounts been prepared in accordance with a set of generally accepted accounting principles?

Please tick the appropriate box

No. Go to Section A3

Yes. Please enter the name of the organisation or other body which issued those principles below, and then go to Section A3

③ Please insert the name of the appropriate accounting organisation or body

Name of organisation or body ③

UK GAAP

#### A3 Accounts

Accounts

Have the accounts been audited? Please tick the appropriate box

No Go to Section A5

Yes Go to Section A4

# OS AA01

Statement of details of parent law and other information for an overseas company

**A4**

## Audited accounts

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box

- No. Go to Part 3 'Signature'
- Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'

① Please insert the name of the appropriate accounting organisation or body

Name of organisation or body ①

**A5**

## Unaudited accounts

Unaudited accounts

Is the company required to have its accounts audited?

Please tick the appropriate box

- No.
- Yes

## Part 3

## Signature

I am signing this form on behalf of the overseas company

Signature

Signature

X  X

This form may be signed by  
Director, Secretary, Permanent representative

# OS AA01

Statement of details of parent law and other information for an overseas company



## Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	COMPANY SECRETARIAT
Company name	DIAGEO PLC
Address	LAKESIDE DRIVE PARK ROYAL
Post town	LONDON
County/Region	
Postcode	N W 1 0 7 H Q
Country	UK
DX	
Telephone	44 (0) 208 978 6000



## Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following

- The company name and, if appropriate, the registered number, match the information held on the public Register
- You have completed all sections of the form, if appropriate
- You have signed the form



## Important information

Please note that all this information will appear on the public record.



## Where to send

You may return this form to any Companies House address

### England and Wales

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ  
DX 33050 Cardiff

### Scotland:

The Registrar of Companies, Companies House,  
Fourth floor, Edinburgh Quay 2,  
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF  
DX ED235 Edinburgh 1  
or LP - 4 Edinburgh 2 (Legal Post)

### Northern Ireland:

The Registrar of Companies, Companies House,  
Second Floor, The Linenhall, 32-38 Linenhall Street,  
Belfast, Northern Ireland, BT2 8BG  
DX 481 N R Belfast 1



## Further information

For further information, please see the guidance notes on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)