

FC 028175

In accordance with Regulation 32 of the Overseas Companies Regulations 2009

OS AA01

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



Companies House



LD2 *L34UAWQH* #32
31/03/2014
COMPANIES HOUSE

LD5 *L340AEÜG* #110
19/03/2014
COMPANIES HOUSE

WE MONDAY

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 an alteration of manner of c with accounting requiremen

Part 1 Corporate company name

Corporate name of overseas company ①

United Distillers & Vintners (SJ) BV

UK establishment number

B R 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 2006 + 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

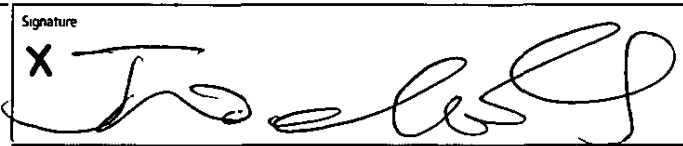
OS AA01

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 <input type="checkbox"/> No. Go to Part 3 'Signature' <input type="checkbox"/> Yes Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'
Name of organisation or body ^①	

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

A5 Unaudited accounts	
Unaudited accounts	Is the company required to have its accounts audited? Please tick the appropriate box <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Part 3 Signature	
I am signing this form on behalf of the overseas company	
Signature	<small>Signature</small> X  X
This form may be signed by Director, Secretary, Permanent representative	

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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
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Country **UK**

DX

Telephone **0208 9786000**

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 Linnenhall, 32-38 Linnenhall 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 or email 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

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United Distillers & Vintners (SJ) BV

Financial statements 30 June 2013

Registered number FC028175 ✓

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LD2	31/03/2014	#31
	COMPANIES HOUSE	
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	L340AESC	
LD5	19/03/2014	#100
	COMPANIES HOUSE	



United Distillers & Vintners (SJ) BV
Registered number: FC028175
Year ended 30 June 2013

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 2013		30 June 2012	
		£'000	£'000	£'000	£'000
Fixed assets					
Investment	3		8,100,405		8,100,405
			<hr/>		<hr/>
Net assets			8,100,405		8,100,405
			<hr/>		<hr/>
Capital and reserves					
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/>
Shareholders' funds			8,100,405		8,100,405
			<hr/>		<hr/>

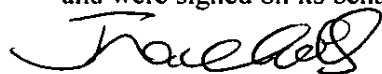
The accounting policies and notes on pages 3 to 4 form part of the financial statements

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 2013,
- (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 5 December 2013 and were signed on its behalf by



J Nicholls, Director

Notes to the financial statements

1. Accounting policies

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 of the company have been prepared under the historical cost convention and in accordance with applicable UK accounting standards. The bases used are consistent with those used in the previous year.

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.

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.

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 (2012 - £ 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.

Notes to the financial statements (continued)

3. Fixed asset investment

	Subsidiary undertaking £'000
Cost	
At the beginning and at the end of the year	8,100,405
Net book value	
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>			
Subsidiary undertakings			
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 20013 £'000	30 June 20012 £'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