McDowell & Co. (Scotland) Ltd.

Annual Report and Financial Statements
31 March 2017

Registered number: SC145242

McDowell & Co. (Scotland) Ltd.
Registered number: SC145242
Year ended 31 March 2017

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Directors' report

The directors have pleasure in submitting their annual report, together with the audited financial statements for the year ended 31 March 2017.

The directors are entitled to take advantage of the small companies' exemption in not preparing a strategic report. This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Activities

The company owned a leasehold apartment in Hong Kong at 31 March 2017. On 10 May 2017 the apartment was sold to a third party for a consideration net of costs of HK$131million (£13.1million), equivalent to the book value. In addition, the company owns the beneficial interest in Keillour Castle in Scotland.

Going concern

The directors have no reason to believe that a material uncertainty exists that may cast significant doubt about the ability of the United Spirits Limited (the company's immediate holding company) to continue as a going concern. On the basis of their assessment, the company's directors have a reasonable expectation that the company will be able to continue in operational existence for the foreseeable future as the company's holding company has agreed to provide financial support for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Financial

The results for the year financial ended 31 March 2017 are shown on page 5.

The loss for the financial year transferred from reserves was £919,885 (2016 - profit of £676,129 transferred to reserves).

During the year the company considered the value of the castle in Scotland as it has beneficial but not legal ownership. It was determined that given the uncertainty of successfully transferring the legal title to the company that it would be more appropriate to hold the property at a nil book value. This change to the fair value has been accounted for as a prior year adjustment. The balance sheet as at 31 March 2016 has been restated to reflect this change.

No dividend was paid during the year (2016 - £nil).

Directors

The directors who held office during the year were as follows:

G P Crickmore
J J Nicholls

Directors' remuneration

None of the directors received any remuneration during the year in respect of their services as directors of the company (2016 - £nil).

Directors' report (continued)

Secretary

On 10 March 2017 V Cooper resigned and J Guttridge was appointed as Company Secretary.

Directors' indemnity

The Articles of Association permit qualifying third-party indemnities for the directors as defined by Section 234 of the Companies Act 2006. No such indemnity was in force during the last financial year, nor is any currently in force.

Internal control and risk management over financial reporting

The company operates under the financial reporting processes and controls of the Diageo group. The internal control and risk management systems over the financial reporting process of Diageo plc, which include those of the company, are discussed in the Diageo group's Annual Report 2016 on pages 60 to 61 at www.diageo.com, which does not form part of this report.

Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor, PricewaterhouseCoopers LLP, is deemed to be reappointed and will continue in office.

Disclosure of information to the auditor

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditor is unaware; and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

By order of the board

....

G P Crickmore
Director

5 Lochside Way
Edinburgh Park
Edinburgh
EH12 9DT
Scotland

19 May 2017

Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 101 - Reduced Disclosure Framework (FRS 101).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

STATEMENT OF COMPREHENSIVE INCOME

	Notes	**Year ended 31 March 2017 £**	**Year ended 31 March 2016 £**
Gain on revaluation of investment property		-	1,357,591
Foreign exchange loss		**(1,145,653)**	(264,789)
Operating costs	2	**(197,021)**	(182,736)
Operating (loss)/profit		**(1,342,674)**	910,066
Net finance charges	4	**(7,708)**	(39,429)
(Loss)/profit before taxation		**(1,350,382)**	870,637
Tax credit/(charge) for the year	5	**430,497**	(194,508)
(Loss)/profit for the financial year and total comprehensive (expense)/income for the year		**(919,885)**	676,129

The accompanying notes are an integral part of these financial statements.

McDowell & Co. (Scotland) Ltd.
Registered number: SC145242
Year ended 31 March 2017

BALANCE SHEET

	Notes	31 March 2017	31 March 2016 (restated)
		£	£
Fixed assets			
Property, plant and equipment	*6*	**6,000**	-
Investment properties	*7*	-	13,094,170
		6,000	13,094,170
Assets held for sale	*8*	**13,094,170**	-
Current assets: due after one year			
Deferred tax assets	*9*	**416,488**	-
Current assets: due within one year			
Trade and other receivables	*10*	**3,110**	2,243
Cash and cash equivalents		**1,424,451**	92,198
		1,844,049	94,441
Creditors: amounts falling due within one year			
Trade and other payables	*11*	**(13,953,146)**	(11,263,644)
Net current assets/(liabilities)		**985,073**	(11,169,203)
Creditors: amounts falling due more than one year			
Deferred tax liablities	*9*	**(702,224)**	(716,233)
Net assets		**288,849**	1,208,734
Equity			
Called up share capital	*12*	**1,575,000**	1,575,000
Accumulated losses		**(1,286,151)**	(366,266)
Total sharholders' equity		**288,849**	1,208,734

The accompanying notes on pages 8 to 15 form part of the financial statements.

The figures as at 31 March 2016 have been restated following a re-assessment of the fair value of the company's property. See note 1 to the financial statements.

These financial statements on pages 5 to 15 were approved by the board of directors on 19 May 2017 and were signed on its behalf by:

G P Crickmore
Director

STATEMENT OF CHANGES IN EQUITY

	Called up share capital £	Retained earnings/ (accumulated losses) £	Total equity £
Balance at 31 March 2015 (as previously reported)	1,575,000	207,105	1,782,105
Restatement of investment property (note 1)	-	(1,249,500)	(1,249,500)
Balance at 31 March 2015 (as restated)	1,575,000	(1,042,395)	532,605
Profit for the financial year and total comprehensive income	-	676,129	676,129
Balance at 31 March 2016 (as restated)	1,575,000	(366,266)	1,208,734
Loss for the financial year and total comprehensive expense	-	(919,885)	(919,885)
Balance at 31 March 2017	**1,575,000**	**(1,286,151)**	**288,849**

The accompanying notes are an integral part of these financial statements.

The figures for the year ended 31 March 2015 have been restated following the re-assessment of the value of the company's property. See note 1 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

Basis of preparation

These financial statements are prepared in accordance with *Financial Reporting Standard 101 - Reduced Disclosure Framework* (FRS 101).

In preparing these financial statements, the company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU (IFRS), but makes amendments where necessary in order to comply with Companies Act 2006 and sets out below where the FRS 101 disclosure exemptions have been taken.

The company is a subsidiary of Diageo plc and is included in the consolidated financial statements of Diageo plc which are publicly available.

The company has taken advantage of the following exemption from the requirements of IFRS in the preparation of these financial statements, in accordance with FRS 101:

- a cash flow statement and related notes;
- comparative period reconciliation for share capital;
- disclosures in respect of transactions with wholly owned subsidiaries;
- the effects of new but not yet effective IFRSs;
- an additional balance sheet for the beginning of the earliest comparative period following the retrospective change in accounting policy;
- disclosures in respect of the compensation of Key Management Personnel; and
- the disclosures required by *IFRS 7 Financial Instruments Disclosures*.

These financial statements are separate financial statements.

Prior year adjustment

The company owns the beneficial interest, but not the legal title to Keillour Castle. This property was formerly held at its fair value in the balance sheet at £975,000. As the company does not own the legal title, which is an impediment to the disposal of the property, it was determined by management that a more appropriate fair value was nil. As this position existed at 31 March 2015 the fair value of Keillour Castle has been restated to nil from £975,000 and accounted for as a prior year adjustment. This resulted in investment properties at 31 March 2016 being reduced from £14,069,170 to £13,094,170 (31 March 2015- from £12,711,579 to £11,736,579). The associated deferred tax asset in respect of the property was also written off resulting in an increase in the deferred tax liability as at 31 March 2016 of £274,500 from £441,733 to £716,233. The retained earnings as at 31 March 2016 decreased as a result of the adjustment by £1,249,500 (2015 - £1,249,500) from £883,234 (2015 - £207,105) to accumulated losses of £366,266 (2015 - £1,042,395). There was no impact on the income statement for the year ended 31 March 2016.

Functional and presentational currency

These financial statements are presented in sterling (£), which is the company's functional currency.

NOTES TO THE FINANCIAL STATEMENTS (continued)

1. ACCOUNTING POLICIES (continued)

Foreign currencies

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the financial year end exchange rates and these foreign exchange differences are recognised in the income statement.

Property, plant and equipment

Property, plant and equipment are stated at cost less depreciation.

Property, plant and equipment are depreciated on a straight-line basis to estimated residual values over their expected useful lives, and these values and lives are reviewed each year. The property and plant is fully depreciated. The estimated useful life of the vehicle is five years.

Investment properties

Investment properties are properties which are held either to earn rental income or for capital appreciation. Investment properties are held at fair value. Gains or losses arising from changes in the fair value of investment property are included in the income statement for the period in which they arise.

Assets held for sale

Assets are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction and a sale is considered highly probable. They are stated at the lower of carrying amount and fair value less costs to sell.

Financial assets

Trade and other receivables Amounts owed by other group companies are initially measured at fair value and are subsequently reported at amortised cost. Non-interest bearing trade receivables are stated at their nominal value.
Cash and cash equivalents Cash and cash equivalents comprise cash in hand and deposits which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of three months or less at acquisition, including money market deposits, commercial paper and investments.

Financial liabilities

Trade creditors Amounts owed to other group companies are initially measured at fair value and are subsequently reported at amortised cost. Non-interest bearing trade creditors are stated at their nominal value.

Taxation

Current tax is based on taxable profit for the year. Taxable profit is different from accounting profit due to temporary differences between accounting and tax treatments, and due to items that are never taxable or tax deductible. Tax benefits are not recognised unless it is probable that the tax positions are sustainable. Once considered to be probable, tax benefits are reviewed each year to assess whether a provision should be taken against full recognition of the benefit on the basis of potential settlement through negotiation and/or litigation. Tax provisions are included in current liabilities. Interests and penalties on tax liabilities are provided in the tax charge.

NOTES TO THE FINANCIAL STATEMENTS (continued)

1. ACCOUNTING POLICIES (continued)

Taxation (continued)

Full provision for deferred tax is made for temporary differences between the carrying value of assets and liabilities for financial reporting purposes and their value for tax purposes. The amount of deferred tax reflects the expected recoverable amount and is based on the expected manner of realisation or settlement of the carrying amount and is based on the expected manner of recovery settlement of the carrying amount of assets and liabilities, using the basis of taxation enacted or substantively enacted by the balance sheet date. Deferred tax assets are not recognised where it is more likely than not that the asset will not be realised in the future.

Tax benefits are not recognised unless it is probable that the tax positions are sustainable. Once considered to be probable, management reviews each material tax benefit to assess whether a provision should be taken against full recognition of the benefit on the basis of potential settlement through negotiation and/or litigation.

Significant accounting judgements

Keillour Castle is held in the balance sheet as at 31 March 2017 at nil due to the uncertainty of recovering its value. Judgement has been applied by the directors in estimating this recoverable value and a value may well be achieved once the legal title to the property has been obtained.

2. OPERATING COSTS

	Year ended 31 March 2017 £	Year ended 31 March 2016 £
Other external charges (a)	**134,470**	127,579
Staff costs (see note 3)	**61,801**	53,314
Depreciation	**750**	1,843
	197,021	182,736

(a) **Other external charges**: Fees in respect of services provided by the auditors were: statutory audit £9,600 (2016 - £8,707) of which £1,600 of the current year charge was in respect of the year ended 31 March 2016. There were no fees payable to the auditor in respect of non-audit services (2016 - £nil).

None of the directors received any remuneration during the financial year in respect of their services as directors of the company (2016 - £nil).

(b) **Foreign exchange loss:** The foreign exchange loss of £1,145,653 (2016-£264,789) arose on the intercompany balances with fellow group undertakings.

NOTES TO THE FINANCIAL STATEMENTS (continued)

3. EMPLOYEES

The average number of employees on a full time basis, during the year was:

	Year ended 31 March 2017	Year ended 31 March 2016
Caretaker	1	3

	Year ended 31 March 2017 £	Year ended 31 March 2016 £
Aggregate remuneration		
Wages and salaries	57,728	49,800
Employer's social security costs	4,073	3,514
	61,801	53,314

Remuneration for the year ended 31 March 2017 included redundancy payments to two former employees.

4. NET FINANCE CHARGES

	Year ended 31 March 2017 £	Year ended 31 March 2016 £
Interest charge by fellow group undertakings	7,708	39,429

5. TAXATION

	Year ended 31 March 2017 £	Year ended 31 March 2016 £
(a) Analysis of taxation credit/(charge) for the year		
Current tax	-	-
Deferred tax		
Investment properties	14,009	(194,508)
Losses	416,488	-
Taxation on profit	430,497	(194,508)

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. TAXATION (continued)

	Year ended 31 March 2017 £	Year ended 31 March 2016 £
(b) Factors affecting total tax credit/(charge) for the year		
(Loss)/profit on ordinary activities before taxation	**(1,350,382)**	870,637
Taxation on (loss)/profit on ordinary activities at UK corporation tax rate of 20% (2016 - 20%)	**270,076**	(174,127)
Movement in unrecognised deferred tax assets	**(37,438)**	(86,629)
Difference in tax rates	**(51,325)**	27,152
Movement in indexation allowance on investment properties	**53,799**	27,928
Deferred tax recognised on brought forward losses	**197,351**	-
Non-deductible expenditure	**(1,966)**	11,168
Total tax credit/(charge) for the year	**430,497**	(194,508)

The UK tax rate has been 20% since 1 April 2016. In November 2015 a reduction to 19% was substantively enacted (effective from 1 April 2017), whilst a further reduction to 17% (effective from 1 April 2020) was substantively enacted in September 2016. The deferred tax liability (note 11) includes these rate changes.

6. PROPERTY, PLANT AND EQUIPMENT

	Plant and equipment £	Vehicle £	Total £
Cost			
At 31 March 2016	51,043	-	51,043
Additions	-	6,750	6,750
At 31 March 2017	**51,043**	**6,750**	**51,793**
Depreciation			
At 31 March 2016	(51,043)	-	(51,043)
Depreciation charge	-	(750)	(750)
At 31 March 2017	**(51,043)**	**(750)**	**(57,793)**
Carrying amount			
At 31 March 2016	-	-	-
At 31 March 2017	-	**6,000**	**6,000**

NOTES TO THE FINANCIAL STATEMENTS (continued)

7. INVESTMENT PROPERTIES

	£
Fair value	
At 31 March 2016 (as previously reported)	14,069,170
Revaluation of Keillour Castle (note 1)	(975,000)
At 31 March 2016 (as restated)	13,094,170
Transfer to asset held for sale (note 8)	(13,094,170)
At 31 March 2017	-

At 31 March 2016 investment properties comprised the Hong Kong apartment and Keillour castle (nil book value). During the year it was agreed to sell the Hong Kong apartment and it was transferred to asset held for sale (note 8).

The company owns the beneficial interest, but not the legal title to Keillour Castle. This property was formerly held at its fair value in the balance sheet at £975,000. As the company does not own the legal title, which is an impediment to the disposal of the property, it was determined by management that a more appropriate fair value was nil. If legal title to the castle is obtained the fair value is estimated at £975,000.

8. ASSET HELD FOR SALE

The Hong Kong leasehold apartment was sold on 10 May 2017 for a consideration net of costs of HK$131 million (£13.1 million) to a third party.

9. DEFERRED TAX ASSETS AND LIABILITIES

The amounts of deferred tax accounted for in the balance sheet comprises the following net deferred tax liabilities:

	Revaluation of investment properties £
Balance at 31 March 2016 (as previously reported)	(441,733)
Prior year adjustment (note 1)	(274,500)
Balance at 31 March 2016 (as restated)	(716,233)
Credit for the year	14,009
Balance at 31 March 2017 – deferred tax liability	**(702,224)**

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. DEFERRED TAX ASSETS AND LIABILITIES (continued)

	Non trading loan relationship losses £
Balance at 31 March 2016	-
Credit for the year	416,488
Balance at 31 March 2017 – deferred tax asset	**416,488**

The deferred tax liability as at 31 March 2016 has been restated following the re-assessment of the value of the company's investment property. See note 1 to the financial statements.

Unrecognised deferred tax assets

Deferred tax assets have not been recognised, as follows:

	31 March 2017 £	31 March 2016 £
Property losses – indefinite	509,518	269,825
Non trading loan relationship deficit – indefinite	-	852,516
Capital losses on property	2,500,000	2,500,000
	3,009,518	3,622,341

10. TRADE AND OTHER RECEIVABLES

	31 March 2017 £	31 March 2016 £
Prepayments	3,110	-
Other receivables	-	2,243
	3,110	2,243

All amounts fall due within one year.

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. TRADE AND OTHER PAYABLES

	31 March 2017 £	31 March 2016 £
Amounts owed to fellow group undertakings	12,541,299	11,231,802
Accruals and deferred income	1,411,847	29,643
Tax and social security excluding income tax	-	2,199
	13,953,146	11,263,644

A £200,000 balance due to the company's holding company bears interest at a fixed rate. Other than this balance all amounts owed to fellow group undertakings are interest free, unsecured and repayable on demand.

Accrual and deferred income includes deferred income of £1,397,983 (2016- £nil) comprising a deposit received from the purchaser of the Hong Kong apartment.

12. SHARE CAPITAL

Allotted, called up and fully paid:

	31 March 2017 £
1,575,000 (2016 - 1,575,000) ordinary shares of £1 each	1,575,000

13. IMMEDIATE AND ULTIMATE PARENT UNDERTAKING

The immediate parent undertaking of the company is United Spirits Limited, a company incorporated and registered in India.

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

Transactions between the company and its related parties are made on terms equivalent to those that prevail in an arm's length transaction.

14. POST BALANCE SHEET EVENT

On 10 May 2017 the sale of the Hong Kong apartment was completed for a net consideration of HK$131 million (£13.1 million). This equated to book value at 31 March 2017.

Independent auditors' report to the members of McDowell & Co. (Scotland) Ltd.

Report on the financial statements

Our opinion

In our opinion, McDowell & Co. (Scotland) Ltd.'s financial statements (the financial statements):

- give a true and fair view of the state of the company's affairs as at 31 March 2017 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

What we have audited

The financial statements, included within the Annual Report and Financial Statements (the Annual Report), comprise:

- the balance sheet as at 31 March 2017;
- the statement of comprehensive income for the year then ended;
- the statement of changes in equity for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is United Kingdom Accounting Standards, comprising FRS 101Reduced Disclosure Framework, and applicable law (United Kingdom Generally Accepted Accounting Practice).

In applying the financial reporting framework, the directors have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

In addition, in light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we are required to report if we have identified any material misstatements in the directors' report. We have nothing to report in this respect.

Other matters on which we are required to report by exception

Adequacy of accounting records and information and explanations received

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.

Independent auditors' report to the members of McDowell & Co. (Scotland) Ltd. (continued)

Directors' remuneration

Under the Companies Act 2006 we are required to report to you if, in our opinion, certain disclosures of Directors' remuneration specified by law are not made. We have no exceptions to report arising from this responsibility.

Entitlement to exemptions

Under the Companies Act 2006 we are required to report to you if, in our opinion, the directors were not entitled to take advantage of the small companies exemption from preparing a strategic report. We have no exceptions to report arising from this responsibility.

Responsibilities for the financial statements and the audit

Our responsibilities and those of the directors

As explained more fully in the directors' responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) (ISAs (UK & Ireland)). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

What an audit of financial statements involves

We conducted our audit in accordance with ISAs (UK & Ireland). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the directors; and
- the overall presentation of the financial statements.

We primarily focus our work in these areas by assessing the directors' judgements against available evidence, forming our own judgements, and evaluating the disclosures in the financial statements.

We test and examine information, using sampling and other auditing techniques, to the extent we consider necessary to provide a reasonable basis for us to draw conclusions. We obtain audit evidence through testing the effectiveness of controls, substantive procedures or a combination of both.

In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report. With respect to the directors' report, we consider whether this report include the disclosures required by applicable legal requirements.

Christopher Richmond (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
London
19 May 2017