



London
Stock Exchange

Dividend Procedure Timetable 2009

Dividends which fall outside these guidelines must be cleared. Please contact the Stock Situations Department on +44 (0) 20 7797 3991 or +44 (0) 20 7797 1579 or e-mail ssn@londonstockexchange.com.

A dividend timetable which follows the guidelines set by the Dividend Procedure Timetable need not be notified to the Exchange in advance, provided the dividend information is disseminated via a Primary Information Provider (PIP) under a correct headline (please refer to the PIP Service Criteria & Regulatory Headline Categories standards set out by the Financial Services Authority) and the announcement includes the dividend amount (net or gross), record date, pay date and the availability of any Scrip, DRIP or Currency Elections.

Ex-dividend dates normally fall on Wednesday of each week, with the associated record date falling two business days later usually on a Friday. If a dividend is to be made ex, the dividend must be declared via a PIP or notified to the Exchange at least six business days before the proposed record date.

Overseas issuers

It is advised that dividends that fall outside the Dividend Timetable be cleared with the Stock Situations Department or where this is not possible dividends be notified to the Stock Situations Department at least six business days prior to the record date.

The Dividend Procedure Timetable applies to overseas issuers which are primary listed on the Main Market of the London Stock Exchange or admitted to trading on AIM.

Overseas issuers who are secondary listed on the Main Market or AIM should follow the rules for dividends as defined by the market on which they are primary listed.

The basic principle

If a dividend is to be made ex, the dividend must be declared via a PIP or notified to the Exchange at least six business days before the proposed record date, otherwise the ex-dividend date will be deferred until the following week unless otherwise agreed by the Exchange.

Dividend with Options

Dividends with Options (Scrip Dividend, Dividend Reinvestment Plans, Currency Options) which follow the guidelines of the Dividend Procedure Timetable need not be notified to the Exchange in advance of the event provided that the dividend announcement includes the dividend amount (net or gross), record date, pay date, the availability of any Scrip, DRIP or Currency Elections and the relevant Election date. Dividends with options which are outside the guidelines should be cleared with the Stock Situation Department. Advance notice should be given of any election date.

Record and payment dates

Companies should aim to pay straightforward cash dividends within 30 business days of the record date and dividends with options within 20 days of the election date, which should be after the record date.

These recommendations are not mandatory, however, we believe that the timescales are achievable for all companies and produce advantages for issuers and the market as a whole. In most cases companies should be in a position to distribute the results within the maximum period. Companies with relatively small registers of shareholders should target making the cash payment within 20 business days of the record date.

Fixed interest securities and debt securities

Any payment for fixed interest and debt securities must be notified to the Exchange no later than seven business days prior to the record date. Where fixed payment details are available the issuer may use one timetable to inform the Exchange of all future payments.

Notification can be made by email to ssn@londonstockexchange.com or fax to +44 (0) 20 7797 1569 or +44 (0) 20 7410 6849.

How to use the dividend procedure timetable

If ex-dividend or record date is the key date driving the timetable, declare the dividend on or before the announcement date on the same line.

If announcement date is the key date driving a timetable, choose the ex-dividend and record date on the same line or on any subsequent line.

Ex-dividend dates normally fall on Wednesday of each week, with the associated record date falling two business days later usually on a Friday (not including the ex-dividend date). This means that each ex-dividend date has a set record date and vice versa.

Ex-dividend date All dates are a Wednesday Unless otherwise shown	Associated record date All dates are a Friday unless otherwise shown	Latest announcement date All dates are a Thursday unless otherwise shown
31.12.2008	05.01.2009 (Mon)	Latest date 23.12.2008 (Tue)
07.01.2009	09.01.2009	Latest date 31.12.2008 (Wed)
14.01.2009	16.01.2009	Latest date 08.01.2009
21.01.2009	23.01.2009	Latest date 15.01.2009
28.01.2009	30.01.2009	Latest date 22.01.2009
04.02.2009	06.02.2009	Latest date 29.01.2009
11.02.2009	13.02.2009	Latest date 05.02.2009
18.02.2009	20.02.2009	Latest date 12.02.2009
25.02.2008	27.02.2009	Latest date 19.02.2009
04.03.2009	06.03.2009	Latest date 26.02.2009
11.03.2009	13.03.2009	Latest date 05.03.2009
18.03.2009	20.03.2009	Latest date 12.03.2009
25.03.2009	27.03.2009	Latest date 19.03.2009
01.04.2009	03.04.2009	Latest date 26.03.2009
08.04.2009	14.04.2009 (Tue)	Latest date 02.04.2009
15.04.2009	17.04.2009	Latest date 07.04.2009 (Tue)
22.04.2009	24.04.2009	Latest date 16.04.2009
29.04.2009	01.05.2009	Latest date 23.04.2009
06.05.2009	08.05.2009	Latest date 29.04.2009 (Wed)
13.05.2009	15.05.2009	Latest date 07.05.2009
20.05.2009	22.05.2009	Latest date 14.05.2009
27.05.2009	29.05.2009	Latest date 20.05.2009 (Wed)
03.06.2009	05.06.2009	Latest date 28.05.2009
10.06.2009	12.06.2009	Latest date 04.06.2009
17.06.2009	19.06.2009	Latest date 11.06.2009
24.06.2009	26.06.2009	Latest date 18.06.2009
01.07.2009	03.07.2009	Latest date 25.06.2009
08.07.2009	10.07.2009	Latest date 02.07.2009
15.07.2009	17.07.2009	Latest date 09.07.2009
22.07.2009	24.07.2009	Latest date 16.07.2009
29.07.2009	31.07.2009	Latest date 23.07.2009
05.08.2009	07.08.2009	Latest date 30.07.2009
12.08.2009	14.08.2009	Latest date 06.08.2009
19.08.2009	21.08.2009	Latest date 13.08.2009
26.08.2009	28.08.2009	Latest date 20.08.2009
02.09.2009	04.09.2009	Latest date 26.08.2009 (Wed)
09.09.2009	11.09.2009	Latest date 03.09.2009
16.09.2009	18.09.2009	Latest date 10.09.2009
23.09.2009	25.09.2009	Latest date 17.09.2009
30.09.2009	02.10.2009	Latest date 24.09.2009
07.10.2009	09.10.2009	Latest date 01.10.2009
14.10.2009	16.10.2009	Latest date 08.10.2009
21.10.2009	23.10.2009	Latest date 15.10.2009
28.10.2009	30.10.2009	Latest date 22.10.2009
04.11.2009	06.11.2009	Latest date 29.10.2009
11.11.2009	13.11.2009	Latest date 05.11.2009
18.11.2009	20.11.2009	Latest date 12.11.2009
25.11.2009	27.11.2009	Latest date 19.11.2009
02.12.2009	04.12.2009	Latest date 26.11.2009
09.12.2009	11.12.2009	Latest date 03.12.2009
16.12.2009	18.12.2009	Latest date 10.12.2009
23.12.2009	29.12.2009 (Tue)	Latest date 17.12.2009
30.12.2009	04.01.2010 (Mon)	Latest date 22.12.2009 (Tue)
06.01.2010	08.01.2010	Latest date 30.12.2009 (Wed)

The London Stock Exchange may request amendments to the timetable, if considered necessary for the purpose of maintaining orderly markets. The information in this document was correct at the time of publication. While it has been prepared using the best information available, the London Stock Exchange accepts no liability for decisions taken, or systems or other work carried out by any party, based on this document. © August 2008 London Stock Exchange plc, London EC4M 7LS. Telephone +44 (0)20 7797 1000. Registered in England and Wales No. 2075721. The London Stock Exchange crest and logo, and AIM, are registered trademarks of London Stock Exchange plc. Main Market is a trademark of London stock Exchange plc. www.londonstockexchange.com