

Diageo Finance (Netherlands) Investments Limited

Solvency Statement

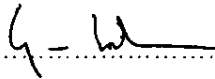
This is a solvency statement made on 15 December 2008 for the purposes of section 642 of the Companies Act 2006.

Each of the Directors of Diageo Finance (Netherlands) Investments Limited (the **Company**) has formed the opinion, as regards the Company's situation at the date of this statement, that there is no ground on which the Company could be found to be unable to pay (or otherwise discharge) its debts.

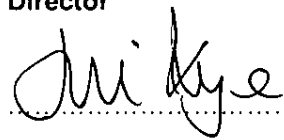
Each of the Directors of the Company has also formed the opinion that the Company will be able to pay (or otherwise discharge) its debts as they fall due during the year immediately following the date of this statement in full within 12 months of the commencement of the winding up.

In forming these opinions, the Directors have taken into account all of the Company's liabilities, including any contingent or prospective liabilities.

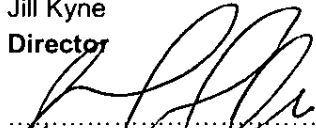
Signed by each of the Directors on 15 December 2008


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Gavin Crickmore
Director

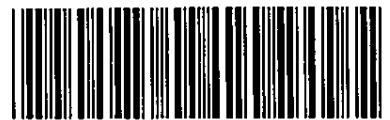

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Jill Kyne
Director


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Paul Tunnacliffe
Director

TUESDAY



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16/12/2008

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COMPANIES HOUSE