

DEED OF ABSOLUTE SALE OF SHARES

This Deed of Absolute Sale of Shares (the "Deed") is executed by:

[In case of an individual seller]

_____, Filipino, single/married, and with
address at _____

(hereinafter, the "Seller")

[In case of a corporate/partnership seller]

_____, a corporation/ partnership duly
organized and existing under and by virtue of the laws of the Republic of the
Philippines, with office address at _____

(hereinafter, the "Seller");

in favor of

SAN MIGUEL BREWERY INC., a corporation duly organized and existing under and
by virtue of the laws of the Republic of the Philippines, with principal office address at
No. 40 San Miguel Avenue, Mandaluyong City 1550 (hereinafter, the "Buyer").

WITNESSETH: That –

WHEREAS:

A. The Buyer made a tender offer to buy back the 94,239,810 publicly-owned shares
constituting approximately 0.61% of its outstanding capital stock, in accordance with the Securities
Regulation Code and its implementing rules and regulations;

B. The Seller is the absolute and exclusive beneficial and registered owner of a total of
_____ shares of the capital stock of the Buyer which are described in Schedule "1"
hereof (the "Shares"); and

C. The Seller has offered to sell the Shares to the Buyer pursuant to the terms and
conditions of the aforementioned tender offer, and the Buyer has agreed to accept said offer.

NOW THEREFORE, for valuable consideration in the amount of ₱20.00 per Share, the
Seller absolutely and irrevocably sells, assigns, transfers and conveys unto the Buyer the Shares,
including all the rights, title and interest arising therefrom or appurtenant thereto, free from all
liens and encumbrances.

The Buyer shall bear the documentary stamp tax, while the Seller shall bear the capital
gains tax (if any), payable in connection with the transfer of the Shares from the Seller to the
Buyer.

This Deed is subject in all respects to the terms and conditions set out in the "Application
to Tender Shares in San Miguel Brewery Inc." which is hereby incorporated by reference and
made an integral part hereof.

This Deed is deemed executed and takes effect only as of the date of execution hereof by Buyer.

IN WITNESS WHEREOF, the Seller and the Buyer have each signed this Deed on the date indicated under their respective names.

SAN MIGUEL BREWERY INC.

Buyer

By:

Name:
Title:
Date of execution:

Printed Name of Seller:
Date of execution:

With my marital consent (if applicable):

Printed Name of Seller's spouse:

SIGNED BY THE SELLER IN THE PRESENCE OF:

SIGNED BY THE BUYER IN THE PRESENCE OF:

SCHEDULE 1

DETAILS OF SHARES SUBJECT OF THE DEED

Stock Certificate No.	No. of Shares
TOTAL	

ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES)
_____ CITY) s.s.

BEFORE ME, a Notary Public for and in the above jurisdiction, on this ____ day of _____ personally appeared the Seller, _____, who has satisfactorily proven to me his/her identity through the following valid identification document:

Name **Government Issued ID No.** **Issued At/On/Expiry Date**

and that he/she is the same person who executed the foregoing Deed of Absolute Sale of Shares as party-seller, and he/she acknowledged before me that the same is his/her free and voluntary act and deed and/or that of the corporation he/she represents.

The foregoing Deed of Absolute Sale of Shares consisting of ____ pages including the page on which this acknowledgment is written, has been signed on the left margin on each and every page by the Seller and his/her instrumental witness.

WITNESS MY HAND AND NOTARIAL SEAL, this ____ day of _____ 2013.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2013.

ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES)
MANDALUYONG CITY) s.s.

BEFORE ME, a Notary Public for and in the above jurisdiction, on this ____ day of April 2013, personally appeared _____, representing San Miguel Brewery Inc. who has satisfactorily proven to me his/her identity through the following valid identification document:

Name **Government Issued ID No.** **Issued At/On/Expiry Date**

and that he/she is same person who executed the foregoing Deed of Absolute Sale of Shares on behalf of the Buyer, and he/she acknowledged before me that the same is his/her free and voluntary act and deed and that of the corporation he/she represents.

The foregoing Deed of Absolute Sale of Shares consisting of ____ pages including the page on which this acknowledgment is written, has been signed on the left margin on each and every page by the Buyer and its instrumental witness.

WITNESS MY HAND AND NOTARIAL SEAL, this ____ day of April 2013.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2013.

Schedule "B"
to the Application to Tender Shares in San Miguel Brewery Inc.
Form of Affidavit of Loss

REPUBLIC OF THE PHILIPPINES)
_____) s.s.

AFFIDAVIT OF LOSS

I, _____, of legal age, Filipino, married/single, a resident of _____, after having been duly sworn in accordance with law, do hereby depose and say that:

1. I am a stockholder of San Miguel Brewery Inc. (the "Corporation"), owning _____ shares registered under the name _____, represented by the following stock certificates:

Certificate No.	Number of Shares

2. The abovementioned certificates were discovered missing and have not been found or located despite diligent search.
3. The above-mentioned certificates of stock have not been sold, pledged, mortgaged or in any way encumbered by me, and they are free from any lien or encumbrances.
4. This affidavit has been executed for the purpose of securing new certificate/s in replacement of the certificates of stock mentioned above and to request the Corporation to take the necessary steps to prevent the negotiation or transfer of said lost certificate/s.

IN WITNESS WHEREOF, I have signed these presents in _____, this _____.

Affiant

SUBSCRIBED AND SWORN to before me this _____ at _____, affiant exhibited to me his/her _____ issued at _____ on _____.

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2013.

Schedule "C"
to the Application to Tender Shares in San Miguel Brewery Inc.
Form of Special Power of Attorney
to represent individual shareholder/s

REPUBLIC OF THE PHILIPPINES)
_____) s.s.

SPECIAL POWER OF ATTORNEY

I/We, _____, with address at _____
_____, HEREBY IRREVOCABLY APPOINT/S
_____ (the "Attorney-in-Fact") to be my/our attorney-in-fact to act in my/our name and on my/our behalf, to do all acts and things whatsoever requisite, necessary or convenient to be done, as he/she may in his/her absolute discretion determine, in connection with the sale and transfer to SAN MIGUEL BREWERY INC. ("SMB") of the shares of the capital stock of SMB held by me/us (the "Shares") pursuant to the tender offer made by SMB (the "Tender Offer"), and in particular to do and perform any or all of the following:

- (a) tender all the Shares to SMB in response to the Tender Offer, and sign, execute and/or deliver for and on my/our behalf the Application to Tender Shares in San Miguel Brewery Inc. and any and all required attachments thereto;
- (b) give any notice, request, consent or waiver of any right, or receive any notice or communication, or act on any request, as may be required of or permitted to be made by stockholders of SMB under the Tender Offer and any other documents contemplated;
- (c) receive and accept any money or funds due to the stockholders of SMB under the Tender Offer and any other document contemplated thereby, and issue a receipt for any money so received or accepted; and
- (d) do any and all things necessary or appropriate to give full effect to and implement the foregoing.

HEREBY GIVING AND GRANTING unto my/our Attorney-in-Fact full power and authority to do or perform all and every act necessary to carry into effect the foregoing, as fully to all intents and purposes as I/we might or could lawfully do, and HEREBY RATIFYING AND CONFIRMING all that my/our Attorney-in-Fact shall lawfully do or cause to be done under and by virtue of these presents as well as those already done heretofore.

IN WITNESS WHEREOF, I/we have executed this Special Power of Attorney this _____ at _____.

SELLER/S

Conforme:

Designated Attorney-in-Fact

Signature

ACKNOWLEDGMENT

BEFORE ME, a duly authorized Notary Public for and in the above jurisdiction, personally appeared this _____ 2013, the following:

<u>Name</u>	<u>Government Issued ID No.</u>	<u>Issued At/ On/ Expiry Date</u>
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who has/have been identified by me through competent evidence of identity, to be the same persons who executed and signed the foregoing Special Power of Attorney in my presence, which consists of _____ (____) pages including the page where this acknowledgment is written, and who acknowledged to me that the same is his/her/their free and voluntary act and deed.

WITNESS MY HAND AND SEAL on the date and at the place first above-written.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2013.

Schedule "D"
to the Application to Tender Shares in San Miguel Brewery Inc.
Form of Secretary's Certificate for Corporations

REPUBLIC OF THE PHILIPPINES)
_____) s.s.

SECRETARY'S CERTIFICATE

I, _____, of legal age, [nationality], and with business address at _____, after having been duly sworn in accordance with law, hereby depose and state that:

1. I am the duly elected and qualified Corporate Secretary of _____ (the "Corporation"), a corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal office at _____;
2. As such Corporate Secretary, I have in my custody the books and records and other papers of the Corporation, including but not limited to the minutes of the meetings of the Board of Directors and of the stockholders of the Corporation;
3. In the regular/special meeting of the Board of Directors of the Corporation held on _____, where a quorum was present, the Board approved the participation of the Corporation in the Tender Offer by San Miguel Brewery Inc., and accordingly passed and approved the following resolutions:

"RESOLVED, that the Board of Directors of _____ (the "Corporation") hereby authorizes the Corporation to participate in the Tender Offer (the "Tender Offer") of San Miguel Brewery Inc. ("SMB") and to sell and transfer its _____ (_____) shares in SMB (the "Shares") in favor of SMB under the terms of the Tender Offer;

RESOLVED, FURTHER, that, for purposes of the Corporation's participation in the said Tender Offer, the following officer/s of the Corporation is/are constituted as its duly authorized representatives whose respective signatures shall bind the Corporation, to wit:

Name

Specimen Signature

--	--

(hereinafter referred to as the "Authorized Representatives");

RESOLVED, FURTHER, that the Authorized Representatives are hereby authorized to do the following acts, in relation to the Tender Offer:

- (a) To do any and all acts necessary to implement the foregoing resolutions, including to endorse the stock certificates covering the Shares and to sign any application form relating to the Tender Offer (which contains, among others, representations and warranties that the Shares are solely, legally and beneficially owned by the Corporation, fully paid and non-assessable and free from all charges, liens and encumbrances and third party claims whatsoever) and any other documents necessary to implement the foregoing resolutions and to ensure that any such sale is effected in the stock and transfer book of SMB;
- (b) To receive payment for the Shares;
- (c) To represent and warrant, as the Corporation hereby represents and warrants, to SMB that (i) it is the sole, absolute, legal and beneficial owner of the Shares and has good, valid and marketable title to the Shares,; (ii) it has obtained all the required approvals and authorizations to enable it/him/her to transfer the Shares to SMB, and there is no objection, adverse claim, dispute or notice concerning its right to tender and transfer the Shares; (iii) upon acceptance of the Shares by SMB, SMB will obtain full and valid title to such shares, free and clear from any warrants, interests, options, liens, claims, objections, disputes and encumbrances, and will be able to freely and fully exercise all rights and privileges arising from ownership of such Shares; (iv) the Shares have been validly issued, and are fully paid, non-assessable, and free from any claims, liens, encumbrances or any restriction apart from those specified in the articles of incorporation of SMB or any amendment thereof; (v) the transfer of the Shares to SMB shall not constitute a breach of the constitutive documents of the Corporation or of any agreement or arrangement, law, order or regulations or other issuances applicable to the Shares or the Corporation; and (vi) all information and documents to be submitted by the Corporation in response to the Tender Offer are true and correct and the signatures thereon are genuine, properly authorized and obtained without the use of fraud or coercion or any other vice of consent;
- (d) To sell the Shares to SMB for the tender offer price in the amount of ₱20.00 per share, and under the terms and conditions of the Tender Offer as contained in the SEC Form 19-1 and its annexes filed by SMB with the SEC; and
- (e) To sign, execute, complete and deliver any agreement or documents required in connection with or for the purpose of the sale and transfer of the Shares and to ensure that the same is effected in the stock and transfer book of SMB; and

RESOLVED, FURTHER, that the Corporation shall hold, as it hereby holds, SMB and any of its directors, officers, advisers, employees and agent, free and harmless from any and all claims, damages or losses arising from or relating to its reliance on the authority given by these resolutions, which authority is given in consideration of the signatories effecting the transfer of the Shares to SMB.”

4. The above-quoted Board resolutions are in full force and effect and have not been amended, suspended, revoked or in any manner superseded as of the date hereof.

IN WITNESS WHEREOF, I have hereunto set my hand on this _____ at _____, Philippines.

Corporate Secretary

SUBSCRIBED AND SWORN to before me this _____ at _____, affiant exhibited to me his/her _____ issued at _____ on _____.

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2013.

NOTE: The person/s who will endorse the stock certificate should be the person/s whose specimen signature/s is/are on file with the stock transfer agent of SMB.

Schedule "E"
to the Application to Tender Shares in San Miguel Brewery Inc.
Form of Certificate for Partnerships

REPUBLIC OF THE PHILIPPINES)
_____) s.s.

PARTNERSHIP CERTIFICATE

I, _____, of legal age, Filipino, and with office address at _____, after having been duly sworn in accordance with law, hereby depose and state that:

1. I am the general partner/ duly elected and incumbent partnership secretary of _____ (the "Partnership"), a partnership duly organized and existing under the laws of the Republic of the Philippines, with principal office at _____;
2. The following resolutions were approved by the Partnership:

"RESOLVED, that the Partnership participate in the Tender Offer (the "Tender Offer") of San Miguel Brewery Inc. ("SMB") and to sell and transfer its _____ (_____) shares in SMB (the "Shares") in favor of SMB under the terms of the Tender Offer;

RESOLVED, FURTHER, that, for purposes of the Partnership's participation in said Tender Offer, the following is/are constituted as its duly authorized representatives whose respective signatures shall bind the Partnership, to wit:

Name	Specimen Signature
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(hereinafter referred to as the "Authorized Representatives");

RESOLVED, FURTHER, that the Authorized Representatives are hereby authorized to do the following acts, in relation to the Tender Offer:

- (f) To do any and all acts necessary to implement the foregoing resolutions, including to endorse the stock certificates covering the Shares and to sign any application form relating to the Tender Offer (which contains, among others, representations and warranties that the Shares are solely, legally and beneficially owned by the Partnership, fully paid and non-assessable and free from all charges, liens and encumbrances and third party claims whatsoever) and any other documents necessary to implement the foregoing resolutions and to ensure that any such sale is effected in the stock and transfer book of SMB;
- (g) To receive payment for the Shares;
- (h) To represent and warrant, as the Partnership hereby represents and warrants, to SMB that (i) it is the sole, absolute, legal and beneficial owner of the Shares and has good, valid and marketable title to the

Shares; (ii) it has obtained all the required approvals and authorizations to enable it/him/her to transfer the Shares to SMB, and there is no objection, adverse claim, dispute or notice concerning its right to tender and transfer the Shares; (iii) upon acceptance of the Shares by SMB, SMB will obtain full and valid title to such shares, free and clear from any warrants, interests, options, liens, claims, objections, disputes and encumbrances, and will be able to freely and fully exercise all rights and privileges arising from ownership of such Shares; (iv) the Shares have been validly issued, and are fully paid, non-assessable and and free from any claims, liens, encumbrances or any restriction apart from those specified in the articles of incorporation of SMB or any amendment thereof; (v) the transfer of the Shares to SMB shall not constitute a breach of the constitutive documents of the Partnership or of any agreement or arrangement, law, order or regulations or other issuances applicable to the Shares or the Partnership; and (vi) all information and documents to be submitted by the Partnership in response to the Tender Offer are true and correct and the signatures thereon are genuine, properly authorized and obtained without the use of fraud or coercion or any other vice of consent;

- (i) To sell the Shares to SMB for the tender offer price in the amount of ₱20.00 per share, and under the terms and conditions of the Tender Offer as contained in the SEC Form 19-1 and its annexes filed by SMB with the SEC; and
- (j) To sign, execute, complete and deliver any agreement or documents required in connection with or for the purpose of the sale and transfer of the Shares and to ensure that the same is effected in the stock and transfer book of SMB; and

RESOLVED, FURTHER, that the Partnership shall hold, as it hereby holds, SMB and any of its directors, officers, advisers, employees and agent, free and harmless from any and all claims, damages or losses arising from or relating to its reliance on the authority given by these resolutions, which authority is given in consideration of the signatories effecting the transfer of the Shares to SMB.”

- 3. The above–quoted resolutions of the Partnership are in full force and effect and have not been amended, suspended, revoked or in any manner superseded as of the date hereof.

IN WITNESS WHEREOF, this Certificate has been executed this _____ at _____.

[Name of Partner/Secretary]

SUBSCRIBED AND SWORN to before me this _____ at _____, affiant exhibited to me his/her _____ issued at _____ on _____.

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2013.

NOTE: The person/s who will endorse the stock certificate should be the person/s whose specimen signature/s is/are on file with the stock transfer agent of SMB.

Schedule "F"
to the Application to Tender Shares in San Miguel Brewery Inc.
BIR Form 1707 for payment of capital gains tax ("CGT Return")

(To be filled up by the BIR)

DLN:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Capital Gains Tax Return

BIR Form No.

1707

July, 1999 (ENCS)

For Onerous Transfer of Shares of Stock Not
Traded Through the Local Stock Exchange

Fill in all applicable spaces. Mark all appropriate boxes with an "X"

1 Date of Transaction (MM / DD / YYYY)	2 Amended Return? Yes <input type="checkbox"/> No <input type="checkbox"/>	3 No. of Sheets Attached	4 ATC Code	Individual <input type="checkbox"/> Corporation <input type="checkbox"/>
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Part I Background Information

5 TIN Seller	6 RDO Code	7 TIN Buyer	8 RDO Code
9 Seller's Name	10 Buyer's Name		
11 Registered Address	12 Registered Address		
13 Zip Code	14 Zip Code		

15 Are you availing of tax relief under an International Tax Treaty or Special Law?
 Yes No If yes, specify

16 Description of Transaction
 Cash Sale Installment Sale Foreclosure Sale Others (specify)

17 Details of Installment Sale:

17A Selling Price/Fair Market Value	
17B Cost and Expenses	
17C Mortgage Assumed	
17D No. of installments	
17E Amount of Installment for this Payment Period	
17F Date of Collection of Installment for this Payment Period (MM/DD/YYYY)	
17G Total Collection (Downpayment and Installments) during the Year of Sale	

PART II Computation of Tax

18 Taxable Base - For Cash Sale/ Foreclosure Sale (Schedule 1)			
19 Less: Cost and Other Allowable Expenses (Schedule 2)			
20 Net Capital Gain/(Loss)			
21 Tax Due on the Entire Transaction (5% on the first 100,000 ; 10% over 100,000)(Cash Sale/Foreclosure Sale); or			
22 Tax Due for this Payment Period			
Computation of the Tax Due (If tax is payable under the installment method of computation)			
23 Less: Tax Paid in Return Previously Filed, if this is an Amended Return			
24 Tax Payable/(Overpayment)(Item 21 or 22 less Item 23)			
25 Add: Penalties			
25A Surcharge	25B Interest	25C Compromise	25D
26 Total Amount Payable/(Overpayment) (Sum of Items 24 & 25D)			

Schedule 1 Description of Shares of Stock (attach additional sheets, if necessary)

Name of Corporate Stock	Stock Certificate No.	No. of Shares	Taxable Base Selling Price or FMV whichever is higher
27 Total (To Item 18)			

I declare, under the penalties of perjury, that this return has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

28 _____
Taxpayer/Authorized Agent Signature over Printed Name

29 _____
Title/Position of Signatory

Part III Details of Payment

Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
30 Cash/Bank Debit Memo						30
31 Check 31A		31B				31C
32 Tax Debit Memo		32A				32B
33 Others 33A		33B				33C
						33D

Stamp of Receiving
Office and Date of
Receipt

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

Schedule 2 Schedule of Cost and Other Allowable Expenses	
Particulars	Amount
	•
	•
	•
	•
34 Total (To Item 19)	•

**BIR Form 1707 - Capital Gains Tax Return
(For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)
Guidelines and Instructions**

Who shall file

This return shall be filed in triplicate by every natural or juridical person, resident or non-resident, for sale, barter, exchange or other onerous disposition of shares of stock in a domestic corporation, classified as capital assets, not traded through the local stock exchange.

The term "Capital Asset" shall mean property held by the taxpayer (whether or not connected with his trade or business), but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held primarily for sale to customers in the ordinary course of trade or business, or property used in the trade or business of a character which is subject to the allowance for depreciation, or real property used in trade or business.

When and Where to File

The return shall be filed within thirty (30) days after each sale, barter, exchange or other disposition of shares of stock not traded through the local stock exchange.

In case of installment sale where the taxpayer is legally allowed to pay the tax by installment under certain conditions and requirements, the return shall be filed within thirty (30) days following the receipt of the first down payment and within thirty (30) days following each subsequent installment payment.

The return shall be filed by the seller with any Authorized Agent Bank (AAB) under the jurisdiction of the Revenue District Office (RDO) where the seller/transferor is required to register. In places where there are no Authorized Agent Banks (AABs), the return shall be filed with the Revenue Collection Officer or Duly Authorized City or Municipal Treasurer of the Revenue District Office where the seller/transferor is required to register.

When and Where to Pay

Upon filing the return, the total amount payable shall be paid to the Authorized Agent Bank (AAB) where the return is filed. In places where there are no AABs, payments shall be made directly to the Revenue Collection Officer or duly Authorized City or Municipal Treasurer who shall issue Revenue Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, the lower portion of the return must be properly machine-validated and stamped by the Authorized Agent Bank to serve as the receipt of payment. The machine validation shall reflect the date of payment, amount paid and transaction code, and the stamp mark shall show the name of the bank, branch code, teller's name and teller's initial. The AAB shall also issue an official receipt or bank debit advice or credit document, whichever is applicable, as additional proof of payment.

Rate and Basis of Tax

A final tax at the rates prescribed below shall be computed based on the net capital gains realized from the sale,

barter, exchange or other disposition of shares of stocks in a domestic corporation, classified as capital assets, not traded through the local stock exchange:

Not over P100,000	5%
On any amount in excess of P100,000	10%

Penalties

- There shall be imposed and collected as part of the tax:
- A surcharge of twenty five percent (25%) for each of the following violations:
 - Failure to file any return and pay the amount of tax or installment due on or before the due date;
 - Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
 - Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 - Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
 - A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - In case a false or fraudulent return is willfully made.
 - Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.
 - Compromise penalty.

Attachments Required

- Copy of the Notarized Deed of Sale or Exchange;
- Copy of the Deed of Sale (Acquisition) or proof of cost/fair market value of the stocks at the time of acquisition;
- Photocopy of proof of the expenses related to sale;
- Copy of Audited Financial Statements of issuing corporation/institution.
- Duly approved Tax Debit Memo, if applicable.

The attachments must be submitted upon field or office audit of the tax case before the Tax Clearance Certificate/Certificate Authorizing Registration can be released to the taxpayer.

Note: All background information must be properly filled up.

- Box No. 1 refers to the date of transaction of the shares of stock covered by this return.
- The last 3 digits of the 12-digit TIN refers to the branch code.
- TIN = Taxpayer Identification Number.
- Onerous Transfer means transfer for value.

ENCS

Schedule "G"
to the Application to Tender Shares in San Miguel Brewery Inc.
Form of Special Power of Attorney
for filing of CGT Return and Procurement of CAR
(for individual shareholders)

REPUBLIC OF THE PHILIPPINES)
_____) s.s.

SPECIAL POWER OF ATTORNEY

I, _____, [Filipino], of legal age with address at _____, do hereby name, constitute and appoint SAN MIGUEL BREWERY INC. ("SMB"), a corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, and with principal office address at No. 40 San Miguel Avenue, Mandaluyong City, acting through any of its designated representatives, to be my true and lawful attorney-in-fact, for me and in my name, place and stead, to do and perform the following acts and things:

- (a) To file the capital gains tax return with the Bureau of Internal Revenue, pay the corresponding capital gains tax and procure the release of the corresponding Certificate Authorizing Registration relating to the sale in favor of SMB of the shares of the capital stock of SMB which are owned by me and registered in my name (the "Shares"); and
- (b) To execute, sign and deliver any and all documents, and do and perform any and all other acts and deeds, which may be necessary or appropriate for the foregoing purpose.

HEREBY GIVING AND GRANTING unto the aforesaid attorney-in-fact full power and authority whatsoever requisite and necessary to be done in or about the premises as fully and for all intents and purposes as I might or could lawfully do if present, and hereby ratifying and confirming all that the said attorney-in-fact has done, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I hereunto set my hand this _____ at _____.

Stockholder

Signed in the presence of:

ACKNOWLEDGMENT

BEFORE ME, a duly authorized Notary Public for and in the above jurisdiction, personally appeared this _____ 2013, the following:

Name **Government Issued ID No.** **Issued At/On/Expiry Date**

known to me and to me known to be the same person who executed the foregoing *Special Power of Attorney*, and who represented to me the same is his/her own free act.

WITNESS MY HAND AND SEAL on the date and at the place above mentioned.

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2013.

Schedule "G-1"
to the Application to Tender Shares in San Miguel Brewery Inc.
Form of Special Power of Attorney
for filing of CGT Return and Procurement of CAR
(for corporate and other juridical shareholders)

REPUBLIC OF THE PHILIPPINES)
_____) s.s.

SPECIAL POWER OF ATTORNEY

_____, a corporation duly organized and existing under and by virtue of the laws of _____, with principal office address at _____ (the "Corporation"), has named, constituted and appointed, and by these presents names, constitutes and appoints, SAN MIGUEL BREWERY INC. ("SMB"), a corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, and with principal office address at No. 40 San Miguel Avenue, Mandaluyong City, acting through any of its designated representatives, as its true and lawful attorney-in-fact, for it and in its name, place and stead, to do the following:

- (a) To file the capital gains tax return with the Bureau of Internal Revenue, pay the corresponding capital gains tax and procure the release of the corresponding Certificate Authorizing Registration relating to the sale in favor of SMB of the shares of the capital stock of SMB which are owned by the Corporation and registered in its name (the "Shares"); and
- (b) To execute, sign and deliver any and all documents, and do and perform any and all other acts and deeds, which may be necessary or appropriate for the foregoing purpose.

GIVING AND GRANTING unto said attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue of these presents.

IN WITNESS WHEREOF, the Corporation has caused this instrument to be signed by its duly authorized representative, in _____ on _____.

[Name of Representative]
[Position]

SIGNED IN THE PRESENCE OF:

ACKNOWLEDGMENT

BEFORE ME, a duly authorized Notary Public for and in the above jurisdiction, personally appeared this _____ 2013, the following:

<u>Name</u>	<u>Government Issued ID No.</u>	<u>Issued At/On/Expiry Date</u>
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that he/she is the same person who executed and voluntarily signed the foregoing Special Power of Attorney, of which they acknowledged before me as his/her free and voluntary act and deed and/or that of the corporation he/she represents.

WITNESS MY HAND AND SEAL on the date and at the place above mentioned.

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2013.