

Ordinary Shares Quoted ex-dividend	25 November 2009
Record date for Final Dividend	5.00 p.m. 27 November 2009
Scrip Dividend Offer mailed to shareholders	8 January 2010
Deadline for receipt of this completed form	3.00 p.m. 29 January 2010
Mailing of dividends and share certificates	9 February 2010
Crediting of CREST accounts	10 February 2010
Dealing expected to commence in new Ordinary Shares	10 February 2010

IF YOU HAVE ANY DOUBT AS TO THE ACTION YOU SHOULD TAKE, YOU SHOULD IMMEDIATELY CONSULT YOUR STOCKBROKER, BANK MANAGER, SOLICITOR, ACCOUNTANT OR OTHER PROFESSIONAL ADVISER. THIS DOCUMENT, WHICH IS NOT TRANSFERABLE AND IS FOR THE SOLE USE OF THE PERSON(S) NAMED, IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION.

If you sold all or part of your registered holding of Ordinary Shares in United Drug plc ('the Company') prior to 25 November 2009 and those Ordinary Shares are included in the number shown in Box 1 below, please contact your stockbroker or agent without delay. Please refer to the Share Alternative Scheme document, which is available upon request from the Company Secretary or on the Company's website www.united-drug.ie before completing this form.

Shareholder Reference Number

2009 Final Dividend Scrip Dividend Offer - €2.23 per Ordinary Share

Kindly Note: This form is issued only to the addressee(s) and is specific to the unique designated account printed hereon. This personalised form is not transferable between different (i) account holders; or (ii) uniquely designated accounts. The Company and Computershare Investor Services (Ireland) Limited accept no liability for any instruction that does not comply with these conditions.

This Election / Mandate Form is to be completed by any shareholder wishing to receive new Ordinary Shares in lieu of the Final Dividend in cash. It is not a document of title and cannot be traded or assigned. If all shareholders elect to receive their maximum entitlement of additional Ordinary Shares in lieu of the cash dividend, 6,112,513 new Ordinary Shares would be issued, which would represent an increase of 2.59% in the Company's existing issued Ordinary Share capital, but this does not take into account the effect of DWT on some shareholders. If all shareholders decide to take the Final Dividend in cash the total amount payable by the Company will be €13,630,905. If prior to 25 November 2009 (ex-dividend date), you sold, bought or transferred some or all of your holding of Ordinary Shares, and the number of Ordinary Shares shown as registered in your name on 27 November 2009 does not reflect this change, please consult your stockbroker or agent without delay.

The Scrip Dividend Offer is being offered on the basis of one new Ordinary Share credited as fully paid, for every 49 Ordinary Shares held where DWT applies and for every 39 Ordinary Shares held where DWT does not apply, in lieu of the cash payment of the Final Dividend, to be issued at €2.23 per Ordinary Share to shareholders who held at 5.00 p.m. on 27 November 2009 a minimum of 49 Ordinary Shares where DWT applies or 39 Ordinary Shares where DWT does not apply. No fractions of new Ordinary Shares will be allotted.

- If you wish to receive the full amount of the Final Dividend (after applicable DWT) in cash do not complete or return this Election / Mandate Form (unless 'Already Mandated' is printed in Box 5 below).
- If you wish to receive new Ordinary Shares in respect of the Final Dividend, complete the Election / Mandate Form and return it in the prepaid envelope provided to the Registrar at the address below to arrive not later than 3.00 p.m. on 29 January 2010. Please allow at least two working days for postal delivery.
- To receive your maximum entitlement of new Ordinary Shares, simply sign and date. To receive a lesser number of new Ordinary Shares than your maximum entitlement, state in Box 4 the number you are electing to receive, sign and date. To receive the maximum entitlement of new Ordinary Shares in respect of the Final Dividend and on a continuous basis in the future whenever a Scrip Dividend Election Offer is made place an 'X' in Box 5, sign and date.
- If you have previously completed a permanent mandate, you will receive your maximum entitlement of new Ordinary Shares automatically. You are therefore not required to take any action or return this form. The existence of a mandate is indicated where 'Already Mandated' is printed in Box 5 below and in this case this Election / Mandate Form is a notification of your entitlement. A permanent mandate may be cancelled at any time by notice in writing to the Registrar but if the final date and time for return of the Election / Mandate Form in respect of a particular dividend has passed, cancellation will be effective in respect of subsequent dividends only.

Note: The Directors reserve the right at any time prior to the payment of the Final Dividend to withdraw the offer without notice if it appears desirable for them to do so because of a change in circumstances and to pay the Final Dividend wholly in cash.

Election / Mandate Form or Notification of Entitlement

(Box 1) Registered holding of €0.05 Ordinary Shares at 5.00 p.m. on 27 November 2009	(Box 2) Cash Dividend entitlement net of applicable DWT	(Box 3) Maximum entitlement of new Ordinary Shares in lieu of your cash dividend	(Box 4) Number of new Ordinary Shares which you wish to receive, only if less than the number in Box 3	(Box 5) Mark with an 'X' to effect mandate in respect of the Final Dividend, and all future dividends (see 4 above).

To the Directors, United Drug plc

I/We, being the registered holder(s) at 5.00 p.m. on 27 November 2009 of Ordinary Shares in United Drug plc hereby give notice that, in lieu of payment in cash of the Final Dividend of EUR 5.77c per Ordinary Share, I/we irrevocably elect to receive an allotment of the number of new Ordinary Shares shown in Box 3 above or, if less, the number of new Ordinary Shares shown in Box 4 and any net residual cash entitlement brought forward, above credited as fully paid on the terms and conditions of the Election Offer as set out in the Share Alternative Scheme document, and the Memorandum and Articles of Association of the Company as from time to time varied.

If so indicated in Box 5 above, I/we wish my/our election to apply in respect of my/our entire holding on the appropriate record date(s) for and on the same terms as any Scrip Dividend Election Offers made to shareholders until revoked by me/us. I/We acknowledge that the Company reserves the right to treat any election not strictly complying with the terms and conditions of the election as nevertheless valid. I/We request and authorise the Company to send to me/us a definitive certificate in respect of the new Ordinary Shares for which this application is accepted by post at my/our risk to the address given above (unless I/we direct otherwise) if the shareholding is in certificated form.

I/We represent and warrant that I/we are not applying on behalf of any person who is resident outside a Member State of the European Union, and am/are not applying with a view to the re-offer, re-sale, transfer or delivery of any of the new Ordinary Shares which are the subject of this election to persons who are resident outside of a Member State of the European Union.

Signature 1 (Please sign in the box below)

Signature 2 (Please sign in the box below)

Date

DD / MM / YY

Signature 3 (Please sign in the box below)

Signature 4 (Please sign in the box below)

Daytime Telephone Number (in case of queries)

In the case of joint holders ALL must sign. In the case of a body corporate, this form should be executed under its common seal or be signed by a duly authorised official whose capacity should be stated. All enquiries regarding this form should be addressed to our registrar, Computershare Investor Services (Ireland) Limited, P.O. Box 954, Sandyford Industrial Estate, Dublin 18, Ireland. Tel. +353 1 447 5100.