

Analysis of shareholders

There were 35,672 holders of ordinary shares at 31 July 2002 and their holdings can be analysed as follows:

Size of shareholding	Number of shareholders	Percentage of total number of shareholders	Number of ordinary shares	Percentage of ordinary shares
1 – 1,000	27,042	75.81%	8,425,933	3.24%
1,001 – 50,000	8,354	23.42%	30,782,734	11.85%
50,001 – 100,000	90	0.25%	6,552,421	2.52%
100,001 – 500,000	123	0.34%	27,661,804	10.65%
500,001 – 1,000,000	25	0.07%	17,803,688	6.85%
Over 1,000,000	38	0.11%	168,541,460	64.89%
	35,672	100.00%	259,768,040	100.00%

Shareholders are further analysed as follows:

Type of owner	Number of shareholders	Percentage of total number of shareholders	Number of ordinary shares	Percentage of ordinary shares
Corporate	1,334	3.74%	215,635,933	83.01%
Individual	34,338	96.26%	44,132,107	16.99%
	35,672	100.00%	259,768,040	100.00%

Financial calendar

Ex-dividend date for 2002 final and special dividends	9 October 2002
Record date for 2002 final and special dividends	11 October 2002
Annual general meeting	15 November 2002
Final and special dividends for the year ended 31 July 2002 to be paid	22 November 2002
Interim results	April 2003
Interim dividend	May 2003
Preliminary announcement of results for the year ended 31 July 2003	September 2003
Circulation of Annual Report to shareholders	October 2003

Registrars

Manchester United's shareholder register is maintained on our behalf by Computershare Investor Services PLC who are responsible for making dividend payments and updating the register, including details of changes to shareholder addresses and purchases or sales of Manchester United shares. If you have a question about your shareholding in Manchester United PLC you should contact our Registrars at:

Computershare Investor Services PLC, PO Box 82, The Pavilions, Bridgwater Road, Bristol BS99 7NH, telephone number 0870 702 0000.

Details of individual shareholdings can be accessed on Computershare's website at www.computershare.com.

Direct dividend payments

We offer shareholders the opportunity to have their dividends paid directly to a bank or building society account. This service gives shareholders a number of benefits;

- there is no chance of the dividend cheque going missing in the post; and
- the dividend payment is received quicker as the cash is paid directly into the account on the payment date without the need for the cheque to clear.

Arranging dividend payments in this way also helps us improve our efficiency by reducing cheque clearance costs. If you wish to register for this service, call the Company's Registrars (see above) and request a dividend mandate form. This form is also available from our website (see below).

Tax vouchers are sent to shareholders' registered address under this arrangement unless instructed otherwise.

Dividend reinvestment plan

Shareholders have the opportunity to reinvest their cash dividend in existing shares through a dividend reinvestment plan. Enquires concerning this plan should be addressed to the Plan Administrator at the Company's Registrars. In respect of the forthcoming dividends, all applications to join the plan or amend existing instructions under it must be received by the Plan Administrator by 5.00 pm on 1 November 2002.

The Manchester United website

The Manchester United website at www.manutd.com provides news and information about the Company's activities.

The investor relations section of the website contains up to date information for shareholders including the Company's latest results and share price information. Visit <http://ir.manutd.com/>

Share price information

The Manchester United share price and historical details, may be viewed on our website (see above). The current Manchester United share price is also available on FT Cityline (operated by the Financial Times), telephone number 0906 8433276. Shareholders can find share prices listed in most national newspapers. For an accurate buying or selling price, you should contact a stockbroker or high street bank.