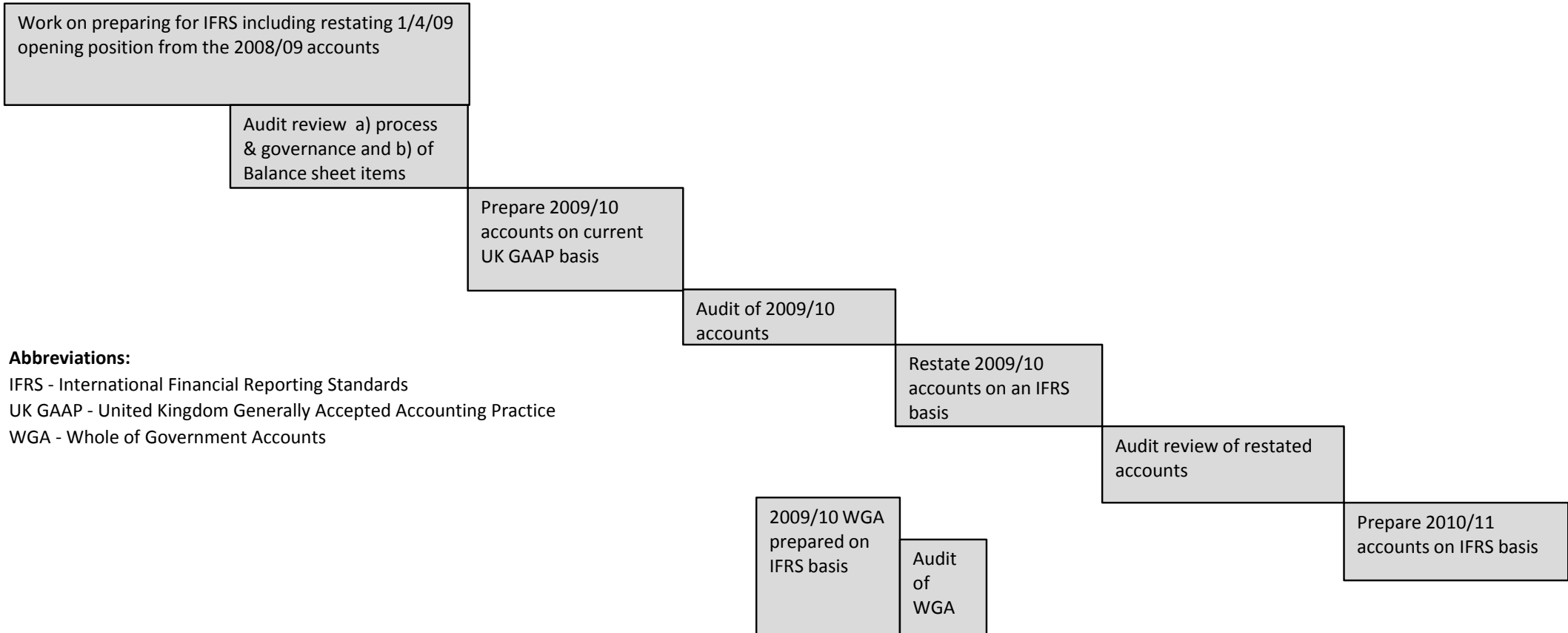


IFRS Conversion - Overview

Oct-09 Nov-09 Dec-09 Jan-10 Feb-10 Mar-10 Apr-10 May-10 Jun-10 Jul-10 Aug-10 Sep-10 Oct-10 Nov-10 Dec-10 Jan-11 Feb-11 Mar-11 Apr-11 May-11 Jun-11



Abbreviations:

IFRS - International Financial Reporting Standards

UK GAAP - United Kingdom Generally Accepted Accounting Practice

WGA - Whole of Government Accounts