

Appendix C

List of Companies

The following table lists the financial reports of the companies from which extracts were used as illustration in this publication. The table also indicates the year end of the financial reports, the set of standards under which the reports were prepared and whether the company is a SEC registrant or not.

Name	Financial Report	Year end	IFRS-IASB/IFRS-EU/IFRS-Other	SEC registrant
A & J Mucklow Group plc	AR 2007	30 June 2007	IFRS-IASB	No
AB Volvo	AR 2007	31 Dec. 2007	IFRS-EU	No
ABB Grain Ltd	Financial Report 2007	30 Sept. 2007	IFRS-Australia	No
ABN AMRO Holding N.V.	AR 2007	31 Dec. 2007	IFRS-IASB	Yes
Acambis plc	AR 2007	31 Dec. 2007	IFRS-EU	No
Acc-Ross Holdings Limited	AR 2007	28 Feb. 2007	IFRS-IASB	No
Acta S.p.A	AR 2007	31 Dec. 2007	IFRS-EU	No
Air France-KLM S.A.	Reference Document 2006-07	31 Mar. 2007	IFRS-EU	Yes
Aker Kvaerner ASA	AR 2007	31 Dec. 2007	IFRS-EU	No
Akzo Nobel N.V.	AR 2007	31 Dec. 2007	IFRS-EU	No
Albidon Limited	AR 2007	31 Dec. 2006	IFRS-IASB	No
Alcatel-Lucent	AR 2006 on Form 20-F	31 Dec. 2006	IFRS-EU	Yes
Alcatel-Lucent	AR 2007 on Form 20-F	31 Dec. 2007	IFRS-IASB	Yes
Alcoa World Alumina and Chemicals	Form 20-F 2006	31 Dec. 2006	US GAAP ¹	Yes
Alma Media Corporation	AR 2007	31 Dec. 2007	IFRS-EU	No
Altana Aktiengesellschaft	AR 2007	31 Dec. 2007	IFRS-IASB	No
Alumina Limited	AR 2006	31 Dec. 2006	IFRS-Australia	Yes
Alumina Limited	Form 20-F 2006	31 Dec. 2006	IFRS-Australia	Yes
Aluminum Corporation of China Limited	Form 20-F 2006	31 Dec. 2006	IFRS-Hong Kong (HKFRS)	Yes
AMG Advanced Metallurgical Group N.V.	AR 2007	31 Dec. 2007	IFRS-EU	No
Andritz AG	AR 2007	31 Dec. 2007	IFRS-EU	No
Ansell Limited	Financial Report 2007	30 June 2007	IFRS-IASB	No
Antofagasta plc	AR 2007	31 Dec. 2007	IFRS-IASB	No
ASOS PLC	AR 2008	31 Mar. 2008	IFRS-EU	No
AstraZeneca PLC	AR & Form 20-F 2006	31 Dec. 2006	IFRS-EU	Yes
AstraZeneca PLC	AR & Form 20-F 2007	31 Dec. 2007	IFRS-IASB	Yes
Astro All Asia Networks plc	AR 2007	31 Jan. 2007	IFRS-IASB	No
Atorka Group hf	AR 2007	31 Dec. 2007	IFRS-EU	No
Atos Origin	AR 2007	31 Dec. 2007	IFRS-EU	No
Auspine Limited	AR 2007	30 June 2007	IFRS-IASB	No
Australian Worldwide Exploration Limited	AR 2007	30 June 2007	IFRS-IASB	No
Aviva plc	AR 2007	31 Dec. 2007	IFRS-IASB	No
BAA Limited	AR 2007	31 Dec. 2007	IFRS-EU	No
Banesto Group	AR 2007	31 Dec. 2007	IFRS-EU	No

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Name	Financial Report	Year end	IFRS-IASB/IFRS-EU/IFRS-Other	SEC registrant
Bank of Ireland	Report & Accounts 2007	31 Mar. 2007	IFRS-EU	Yes
Barclays Bank PLC	AR 2007	31 Dec. 2007	IFRS-EU	No
Barclays PLC	AR 2007	31 Dec. 2007	IFRS-EU	Yes
Barloworld Limited	AR 2007	30 Sept. 2007	IFRS-IASB	No
BASF Aktiengesellschaft	AR 2007	31 Dec. 2007	IFRS-IASB	No
Bayer Aktiengesellschaft	AR 2007	31 Dec. 2007	IFRS-EU	No
Beaconsfield Gold NL	Annual Financial Report 2007	30 June 2007	IFRS-IASB	No
Benetton Group SpA	Form 20-F 2006	31 Dec. 2006	IFRS-EU	Yes
BNP Paribas	Registration Document 2007	31 Dec. 2007	IFRS-EU	No
BOC Hong Kong Holdings Limited	AR 2007	31 Dec. 2007	IFRS-Hong Kong (HKFRS)	No
Borealis AG	AR 2007	31 Dec. 2007	IFRS-EU	No
BP p.l.c.	AR 2006	31 Dec. 2006	IFRS-IASB	Yes
British Sky Broadcasting Group plc	AR 2007	30 June 2007	IFRS-IASB	Yes
Brookfield Asset Management Inc.	Interim Report Q2 2008	30 June 2008	Canadian GAAP ¹	Yes
Brookfield Asset Management Inc.	Interim Report Q3 2008	30 Sept. 2008	Canadian GAAP ¹	Yes
BT Group PLC	AR & Form 20-F 2007	31 Mar. 2007	IFRS-IASB	Yes
BT Group PLC	AR & Form 20-F 2008	31 Mar. 2008	IFRS-IASB	Yes
Cadbury Schweppes plc	AR & Accounts 2007	31 Dec. 2007	IFRS-IASB	Yes
Carl Zeiss AG	AR 2007	30 Sept. 2007	IFRS-EU	No
Casino Guichard-Perrachon	AR 2006	31 Dec. 2006	IFRS-EU	No
Centrica plc	AR 2007	31 Dec. 2007	IFRS-EU	No
CEVA Group Plc	AR 2007	31 Dec. 2007	IFRS-EU	No
China Telecom Corporation Limited	AR 2007	31 Dec. 2007	IFRS-IASB	Yes
ClinPhone plc	AR 2007	28 Feb. 2007	IFRS-EU	No
Corporate Express NV	AR 2007	31 Dec. 2007	IFRS-EU	Yes
Corus Group plc	AR 2006	30 Dec. 2006	IFRS-EU	No
CRH public limited company	Form 20-F 2006	31 Dec. 2006	IFRS-EU	Yes
Crucell N.V.	Form 20-F 2006	31 Dec. 2006	IFRS-EU	No
Daejan Holdings PLC	Report & Financial Statements 2007	31 Mar. 2007	IFRS-EU	No
Daimler AG	AR 2007	31 Dec. 2007	IFRS-IASB	Yes
Daimler AG	Form 20-F 2007	31 Dec. 2007	IFRS-IASB	Yes
DaimlerChrysler AG	IFRS Consolidated Financial Statements 2006	31 Dec. 2006	IFRS-IASB	Yes
Danfoss A/S	AR 2007	31 Dec. 2007	IFRS-EU	No
Danisco A/S	AR 2008	30 Apr. 2008	IFRS-EU	No
Delhaize Group SA	AR 2007	31 Dec. 2007	IFRS-EU	Yes
Detica Group plc	AR 2007	31 Mar. 2007	IFRS-EU	No
Deutsche Bank Aktiengesellschaft	Annual Review 2007	31 Dec. 2007	IFRS-IASB	Yes
Deutsche Telekom AG	AR 2007	31 Dec. 2007	IFRS-IASB	Yes
Diageo plc	AR 2007	30 June 2007	IFRS-EU	Yes
Dimension Data Holdings plc	AR 2007	30 Sept. 2007	IFRS-IASB	No
Douglas Holding AG	AR 2007	30 Sept. 2007	IFRS-EU	No
Dragon Mining Limited	AR 2007	31 Dec. 2007	IFRS-IASB	No
Electricité de France S.A.	Financial Report 2007	31 Dec. 2007	IFRS-EU	No
Elisa	AR 2007	31 Dec. 2007	IFRS-EU	No
Enel SpA	AR 2007	31 Dec. 2007	IFRS-EU	No
Eni SpA	AR 2007	31 Dec. 2007	IFRS-EU	Yes

Name	Financial Report	Year end	IFRS-IASB/IFRS-EU/IFRS-Other	SEC registrant
eXpansys PLC	IFRS Restatement Report January 2008	30 Apr. 2008	IFRS-EU	No
Fiat S.p.A.	AR 2007	31 Dec. 2007	IFRS-EU	No
Flaga Group hf.	Consolidated Financial Statements 2007	31 Dec. 2007	IFRS-EU	No
FLSmith & Co. A/S	AR 2007	31 Dec. 2007	IFRS-EU	No
Fugro N.V.	AR 2007	31 Dec. 2007	IFRS-EU	No
Gecina	AR 2006	31 Dec. 2006	IFRS-EU	No
Gemalto N.V.	AR 2007	31 Dec. 2007	IFRS-EU	No
Givaudan SA	Annual & Financial Report 2007	31 Dec. 2007	IFRS-IASB	No
GlaxoSmithKline	AR 2007	31 Dec. 2007	IFRS-IASB	Yes
Gold Fields Limited	AR 2008	30 June 2008	IFRS-IASB	Yes
Groupe Bruxelles Lambert S.A.	Half-yearly Report June 2008	30 June 2008	IFRS-EU	No
Groupe Danone	Form 20-F 2006	31 Dec. 2006	IFRS-EU	No
Halfords Group plc	AR 2008	28 Mar. 2008	IFRS-EU	No
HEAD N.V.	Form 20-F 2006	31 Dec. 2006	IFRS-EU	Yes
HeidelbergCement Group	AR 2007	31 Dec. 2007	IFRS-EU	No
Heidelberger Druckmaschinen Aktiengesellschaft	AR 2007	31 Mar. 2007	IFRS-EU	No
Heidelberger Druckmaschinen Aktiengesellschaft	AR 2008	31 Mar. 2008	IFRS-EU	No
HELLENIC TELECOMMUNICATIONS ORGANISATION SA.	AR 2007	31 Dec. 2007	IFRS-EU	Yes
Helphire Group plc	AR 2007	30 June 2007	IFRS-IASB	No
Holcim Ltd	AR 2006	31 Dec. 2006	IFRS-IASB	No
HSBC Holdings plc	Form 20-F 2006	31 Dec. 2006	IFRS-EU	Yes
Infoma plc	AR 2007	31 Dec. 2007	IFRS-EU	No
ING Groep N.V.	AR 2007	31 Dec. 2007	IFRS-EU	Yes
Inmet Mining Corporation	AR 2006	31 Dec. 2006	Canadian GAAP ¹	No
Innogenetics NV	Annual Brochure 2006	31 Dec. 2006	IFRS-EU	No
InterContinental Hotels Group PLC	AR 2007	31 Dec. 2007	IFRS-EU	Yes
International Power plc	AR 2007	31 Dec. 2007	IFRS-EU	No
Intrawest Corporation	AR 2006	30 June 2006	Canadian GAAP ¹	No
Italtel Group S.p.A.	AR 2007	31 Dec. 2007	IFRS-EU	No
Kewill Systems PLC	AR 2007	31 Mar. 2007	IFRS-EU	No
Kingfisher plc	AR 2007	3 Feb. 2007	IFRS-EU	No
Koninklijke Ahold N.V.	AR 2007	30 Dec. 2007	IFRS-EU	No
Koninklijke Philips Electronics N.V.	AR 2007	31 Dec. 2007	IFRS-EU	Yes
Lafarge	AR on Form 20-F 2006	31 Dec. 2006	IFRS-EU	No
Lafarge	AR Document de référence 2007	31 Dec. 2007	IFRS-EU	No
Land of Leather Holdings plc	AR 2007	29 July 2007	IFRS-EU	No
Libertas Capital Group plc	AR 2007	31 Dec. 2007	IFRS-EU	No
Lihir Gold Limited	AR 2007	31 Dec. 2007	IFRS-IASB	No
Luminar plc	AR 2007	1 Mar. 2007	IFRS-EU	No
Metso Corporation	AR 2007	31 Dec. 2007	IFRS-EU	No
Minerva plc	AR 2007	30 June 2007	IFRS EU	No
Minster Pharmaceuticals plc	Interim Financial Statements 2007	30 Sept. 2007	IFRS-EU	No
N M Rothschild & Sons Limited	AR 2007	31 Mar. 2007	IFRS-EU	No
National Grid Electricity Transmission plc	AR 2007	31 Mar. 2007	IFRS-EU	No

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Name	Financial Report	Year end	IFRS-IASB/IFRS-EU/IFRS-Other	SEC registrant
Nationwide Building Society	AR 2008	4 Apr. 2008	IFRS-EU	No
Nestlé Group	AR 2006	31 Dec. 2006	IFRS-IASB	No
Networkers International PLC	AR 2007	31 Dec. 2007	IFRS-EU	No
Neurochem Inc.	AR 2006	31 Dec. 2006	Canadian GAAP ¹	No
NH Hoteles, S.A.	Consolidated Financial Statements 2006	31 Dec. 2006	IFRS-EU	No
NIREUS AQUACULTURE S.A.	AR 2007	31 Dec. 2007	IFRS-EU	No
Nobel Biocare Holding AG	AR 2007	31 Dec. 2007	IFRS-IASB	No
Nokia Corporation	Form 20-F 2006	31 Dec. 2006	IFRS-EU	Yes
Nokian Tyres plc	AR 2007	31 Dec. 2007	IFRS-EU	No
Norsk Hydro ASA	Conversion to International Financial Reporting Standards 2006	31 Dec. 2006	IFRS-EU	No
Norsk Hydro ASA	AR 2007	31 Dec. 2007	IFRS-EU	No
Northam Platinum Limited	AR 2007	30 June 2007	IFRS-IASB	No
Novartis AG	AR 2006	31 Dec. 2006	IFRS-IASB	Yes
Novo Nordisk A/S	AR 2007	31 Dec. 2007	IFRS-EU	Yes
Nycomed S.C.A. SICAR	AR 2007	31 Dec. 2007	IFRS-EU	No
OA0 Baltika Breweries	Financial Statements 2007	31 Dec. 2007	IFRS-IASB	No
Océ N.V.	Financial Statements 2007	30 Nov. 2007	IFRS-EU	No
OMG plc	Interim Report Q2 2008	31 Mar. 2008	IFRS-EU	No
Österreichische Elektrizitätswirtschafts-Aktiengesellschaft	AR 2007	31 Dec. 2007	IFRS-EU	No
Oxford Instruments plc	AR 2007	31 Mar. 2007	IFRS-EU	No
PaperlinX Limited	Full Financial Report 2007	30 June 2007	IFRS-Australia (AASB)	No
Pearson plc	AR 2007	31 Dec. 2007	IFRS-EU	Yes
Pernod Ricard	Financial Report 2007	30 June 2007	IFRS-EU	No
Port Otago Limited	AR 2007	30 June 2007	IFRS-New Zealand	No
PSA Peugeot Citroën	Registration Document 2007	31 Dec. 2007	IFRS-EU	No
Qantas Airways Limited	AR 2007	30 June 2007	IFRS-IASB	No
Quintain Estates and Development PLC	AR 2007	31 Mar. 2007	IFRS-EU	No
Reunert Limited	AR 2007	30 Sept. 2007	IFRS-IASB	No
Ricardo plc	AR 2007	30 June 2007	IFRS-EU	No
Rio Tinto Group	Full Financial Statements 2007	31 Dec. 2007	IFRS-IASB	Yes
Roche Holding Ltd	AR 2006	31 Dec. 2006	IFRS-IASB	No
Roche Holding Ltd	AR 2007	31 Dec. 2007	IFRS-IASB	No
Rockeby biomed Limited	AR 2006	30 June 2006	IFRS-Australia	No
Royal & Sun Alliance Insurance Group plc	AR 2007	31 Dec. 2007	IFRS-EU	No
Royal Ten Cate	AR 2007	31 Dec. 2007	IFRS-EU	No
SABMiller plc	AR 2008	31 Mar. 2008	IFRS-EU	No
Sampo plc	AR 2007	31 Dec. 2007	IFRS-EU	No
Samson Oil and Gas Limited	AR 2007	30 June 2007	IFRS-IASB	No
SAP AG	IFRS Financial Reports 2007	31 Dec. 2007	IFRS-EU	Yes
Sasol Limited	Annual Financial Statements 2007	30 June 2007	IFRS-IASB	Yes
Sasol Limited	Financial Results 2008	30 June 2008	IFRS-IASB	Yes

Name	Financial Report	Year end	IFRS-IASB/IFRS-EU/IFRS-Other	SEC registrant
SGL Carbon Aktiengesellschaft	Form 20-F 2006	31 Dec. 2006	IFRS-IASB	No
Shaftesbury PLC	AR 2007	30 Sept. 2007	IFRS-EU	No
Siemens AG	AR 2007	30 Sept. 2007	IFRS-EU	Yes
Signet Group plc	AR 2007	2 Feb. 2007	IFRS-EU	Yes
Silver Wheaton Corp.	AR 2006	31 Dec. 2006	Canadian GAAP ¹	Yes
Skandinaviska Enskilda Banken AB	AR 2007	31 Dec. 2007	IFRS-EU	No
Skanska AB	AR 2007	31 Dec. 2007	IFRS-EU	No
Smith & Nephew plc	AR 2007	31 Dec. 2007	IFRS-IASB	Yes
Solvay S.A.	AR 2006	31 Dec. 2006	IFRS-EU	No
Solvay S.A.	AR 2007	31 Dec. 2007	IFRS-EU	No
Stagecoach Group plc	AR 2007	30 Apr. 2007	IFRS-IASB	No
Steinhoff International Holdings Limited	AR 2007	30 June 2007	IFRS-IASB	No
Stora Enso Oyj	AR 2007	31 Dec. 2007	IFRS-EU	Yes
Suez	Reference Document 2007	31 Dec. 2007	IFRS-EU	No
Svenska Cellulosa Aktiebolaget SCA	AR 2007	31 Dec. 2007	IFRS-EU	No
Swisscom AG	AR 2006	31 Dec. 2006	IFRS-IASB	No
Swisscom Ltd.	AR 2007	31 Dec. 2007	IFRS-IASB	No
Swiss Post Group	AR 2007	31 Dec. 2007	IFRS-IASB	No
Tadpole Technology plc	AR 2007	30 Sept. 2007	IFRS-EU	No
Telefonaktiebolaget LM Ericsson	AR 2007 on Form 20-F	31 Dec. 2007	IFRS-IASB	No
Telent plc	AR 2007	31 Mar. 2007	IFRS-EU	No
Teleset Networks Public Company Limited	AR 2007	31 Dec. 2007	IFRS-EU	No
TeliaSonera AB	AR 2007	31 Dec. 2007	IFRS-EU	No
Telkom SA Limited	Form 20-F 2008	31 Mar. 2008	IFRS-IASB	Yes
Telstra Corporation Limited	AR 2007	30 June 2007	IFRS-IASB	No
Tesco PLC	AR 2007	24 Feb. 2007	IFRS-EU	No
The Go-ahead Group Plc	AR 2007	30 June 2007	IFRS-EU	No
The Thomson Corporation	AR 2007	31 Dec. 2007	Canadian GAAP ¹	Yes
Thomson	Form 20-F 2006	31 Dec. 2006	IFRS-EU	Yes
Thomson	Form 20-F 2007	31 Dec. 2007	IFRS-IASB	Yes
Thomson Reuters Corporation	First Quarter Report 2008	31 Mar. 2008	Canadian GAAP ¹	Yes
Thomson Reuters Corporation	Second Quarter Report 2008	30 June 2008	Canadian GAAP ¹	Yes
Thomson Reuters Corporation	Third Quarter Report 2008	30 Sept 2008	Canadian GAAP ¹	Yes
Thorntons PLC	AR 2007	30 June 2007	IFRS-EU	No
ThyssenKrupp AG	Interim Report 1 st Quarter 2005-06	31 Dec. 2005	IFRS-EU	No
TNT N.V.	AR 2006	31 Dec. 2006	IFRS-EU	No
TNT N.V.	AR 2007	31 Dec. 2007	IFRS-EU	No
TomTom NV	AR 2007	31 Dec. 2007	IFRS-EU	No
Transnet Limited	AR 2008	31 Mar. 2008	IFRS-IASB	No
Transnet Ltd	AR 2007	31 Mar. 2007	IFRS-IASB	No
Ubisoft Entertainment S.A.	AR 2008	31 Mar. 2008	IFRS-EU	No
UBS AG	AR 2007	31 Dec. 2007	IFRS-IASB	Yes
Unibail-Rodamco	AR 2007	31 Dec. 2007	IFRS-EU	No

Name	Financial Report	Year end	IFRS-IASB/IFRS-EU/IFRS-Other	SEC registrant
Unilever	AR on Form 20-F 2006	31 Dec. 2006	IFRS-EU	Yes
Unilever	AR 2007	31 Dec. 2007	IFRS-IASB	Yes
United Utilities PLC	AR 2007	31 Mar. 2007	IFRS-EU	No
Vattenfall AB	AR 2007	31 Dec. 2007	IFRS-EU	No
Vestas Wind Systems A/S	AR 2007	31 Dec. 2007	IFRS-EU	No
Vivendi	AR 2006	31 Dec. 2006	IFRS-EU	No
Vodacom Group Plc	AR 2007	31 Mar. 2007	IFRS-IASB	No
Vodafone Group Plc	AR 2006	31 Mar. 2006	IFRS-IASB	Yes
Vodafone Group Plc	AR 2007	31 Mar. 2007	IFRS-IASB	Yes
Vodafone Group Plc	Form 20-F 2007	31 Mar. 2007	IFRS-IASB	Yes
Vodafone Group Plc	AR 2008	31 Mar. 2008	IFRS-IASB	Yes
voestalpine AG	AR 2008	31 Mar. 2008	IFRS-EU	No
Westpac Banking Corporation	AR 2007	30 Sept. 2007	IFRS-Australia	Yes
Wincanton plc	AR 2007	31 Mar. 2007	IFRS-EU	No
Wolters Kluwer nv	AR 2007	31 Dec. 2007	IFRS-EU	No
Workspace Group PLC	AR 2007	31 Mar. 2007	IFRS-EU	No
WPP Group PLC	AR 2007	31 Dec. 2007	IFRS-IASB	No
Xstrata plc	AR 2006	31 Dec. 2006	IFRS-EU	No
Xstrata plc	AR 2007	31 Dec. 2007	IFRS-EU	No

1 Used only for illustration in one extract.

In the European Union (EU) all listed companies are required by law to prepare their consolidated financial statements in accordance with IFRS as adopted by the EU (“IFRS-EU”). In the current legal framework, the EU has the right to examine each standard or interpretation issued by the IASB (“IFRS-IASB”). Therefore from a practical perspective, IFRS-EU and IFRS-IASB may not be identical at a particular point in time. Consequently any potential difference between IFRS-EU and IFRS-IASB in the extracts is limited to potential temporary differences due to the endorsement process and one very specific difference in hedge accounting, which is only relevant to a limited number of banks. However, all extracts chosen to illustrate any particular standard or interpretation are in accordance with IFRS-IASB.