

|                       |                    | Average for the year to<br>31 December 2012 |                          | Average for the year to<br>31 March 2013 |                          |
|-----------------------|--------------------|---|--------------------------|--|--------------------------|
| Country               | Unit of Currency   | Sterling value of<br>Currency Unit £        | Currency Units<br>per £1 | Sterling value of<br>Currency Unit £     | Currency Units<br>per £1 |
| European Community    | Euro               | 0.8107                                      | 1.233473                 | 0.8141                                   | 1.228351                 |
| Abu Dhabi             | Dirham             | 0.1464                                      | 6.8311673469387          | 0.1478                                   | 6.767975                 |
| Afghanistan           | Afghani            | 0.013                                       | 76.767648979591          | 0.0127                                   | 78.818194                |
| Albania               | Lek                | 0.0058                                      | 171.52981632653          | 0.0059                                   | 170.706903               |
| Algeria Dinar         |                    | 0.0081                                      | 123.09338775510          | 0.0081                                   | 124.193788               |
| Angola                | Readj Kwanza       | 0.0066                                      | 150.80506122449          | 0.0066                                   | 151.064442               |
| Antigua               | E Caribbean Dollar | 0.2341                                      | 4.2716265306122          | 0.2343                                   | 4.268432                 |
| Argentina             | Peso               | 0.1392                                      | 7.1817846153846          | 0.1346                                   | 7.430757                 |
| Armenia               | Dram               | 0.0016                                      | 635.23948979591          | 0.0016                                   | 641.398038               |
| Aruba                 | Florin             | 0.3531                                      | 2.8319510204081          | 0.3534                                   | 2.829834                 |
| Australia             | Dollar             | 0.6534                                      | 1.5303807692307          | 0.6429                                   | 1.555564                 |
| Austria               | Euro               | 0.8107                                      | 1.2334730769230          | 0.8141                                   | 1.228351                 |
| Azerbaijan            | New Manat          | 0.8054                                      | 1.2416040816326          | 0.8064                                   | 1.240105                 |
| Bahamas               | Dollar             | 0.6318                                      | 1.582875                 | 0.6325                                   | 1.580925                 |
| Bahrain               | Dinar              | 1.6765                                      | 0.5964755102040          | 1.6778                                   | 0.596023                 |
| Bangladesh            | Taka               | 0.0077                                      | 129.56171428571          | 0.0078                                   | 128.040884               |
| Barbados              | Dollar             | 0.316                                       | 3.1641387755102          | 0.3163                                   | 3.161775                 |
| Belarus               | Rouble             | 0.0001                                      | 13228.889795918          | 0.0001                                   | 13366.751923             |
| Belgium               | Euro               | 0.8107                                      | 1.2334730769230          | 0.8141                                   | 1.228351                 |
| Belize                | Dollar             | 0.3278                                      | 3.0509918367347          | 0.3251                                   | 3.076021                 |
| Benin                 | CFA Franc          | 0.0012                                      | 809.51283673469          | 0.0012                                   | 804.848596               |
| Bermuda               | Dollar (US)        | 0.6318                                      | 1.582875                 | 0.6325                                   | 1.580925                 |
| Bhutan                | Ngultrum           | 0.0118                                      | 84.532805769230          | 0.0116                                   | 85.898432                |
| Bolivia Bolivi<br>ano |                    | 0.0915                                      | 10.931695918367          | 0.0915                                   | 10.923555                |
| Bosnia- Herzegovinia  | Marka              | 0.4143                                      | 2.4137020408163          | 0.4167                                   | 2.399796                 |
| Botswana Pula         |                    | 0.0813                                      | 12.296653061224          | 0.0798                                   | 12.532628                |
| Brazil                | Real               | 0.3235                                      | 3.0915576923076          | 0.3147                                   | 3.177780                 |
| Brunei                | Dollar             | 0.5055                                      | 1.9780510204081          | 0.5087                                   | 1.965832                 |
| Bulgaria              | Lev                | 0.4143                                      | 2.4137081632653          | 0.4167                                   | 2.399794                 |
| Burkina Faso          | CFA Franc          | 0.0012                                      | 809.51283673469          | 0.0012                                   | 804.848596               |
| Burundi               | Franc              | 0.0004                                      | 2278.4538775510          | 0.0004                                   | 2356.293269              |
| Cambodia              | Riel               | 0.0002                                      | 6389.1057142857          | 0.0002                                   | 6364.800192              |
| Cameroon Republic     | CFA Franc          | 0.0012                                      | 809.51283673469          | 0.0012                                   | 804.848596               |
| Canada                | Dollar             | 0.6315                                      | 1.5836019230769          | 0.6318                                   | 1.582757                 |
| Cape Verde Islands    | Escudo             | 0.0074                                      | 135.76379591836          | 0.0074                                   | 134.738980               |
| Cayman Islands        | Dollar             | 0.7708                                      | 1.2973285714285          | 0.7714                                   | 1.296357                 |
| Central African       | CFA Franc          | 0.0012                                      | 809.51283673469          | 0.0012                                   | 804.848596               |
| Chad                  | CFA Franc          | 0.0012                                      | 809.51283673469          | 0.0012                                   | 804.848596               |
| Chile                 | Peso               | 0.0013                                      | 770.07844897959          | 0.0013                                   | 763.586596               |
| China                 | Yuan               | 0.1001                                      | 9.9880530612244          | 0.1006                                   | 9.943490                 |
| Colombia Peso         |                    | 0   | 2846.81                  | 0  | 2838.02                  |
| Comoros               | Franc              | 0.0016                                      | 607.13471428571          | 0.0017                                   | 603.636576               |
| Congo (Brazaville)    | CFA Franc          | 0.0012                                      | 809.51283673469          | 0.0012                                   | 804.848596               |
| Congo (DemRep)        | Congo Fr           | 0.0007                                      | 1454.9075510204          | 0.0007                                   | 1428.350653              |
| Costa Rica            | Colon              | 0.0013                                      | 795.48502040816          | 0.0013                                   | 791.741903               |
| Cote d'Ivoire         | CFA Franc          | 0.0012                                      | 809.51283673469          | 0.0012                                   | 804.848596               |
| Croatia Kuna          |                    | 0.1078                                      | 9.2760489795918          | 0.1084                                   | 9.225951                 |
| Cuba Peso             |                    | 0.6321                                      | 1.5820979591836          | 0.6325                                   | 1.580919                 |
| Cyprus                | Euro               | 0.8107                                      | 1.2334730769230          | 0.8141                                   | 1.228351                 |
| Czech Republic        | Koruna             | 0.0322                                      | 31.050883673469          | 0.0323                                   | 30.986419                |
| Denmark               | Krone              | 0.1089                                      | 9.1810596153846          | 0.1093                                   | 9.150131                 |

|                      |                    |        |                 |        |              |
|----------------------|--------------------|--------|-----------------|--------|--------------|
| Djibouti             | Franc              | 0.0036 | 277.74681632653 | 0.0036 | 277.583038   |
| Dominica             | E Caribbean Dollar | 0.2341 | 4.2716265306122 | 0.2343 | 4.268432     |
| Dominican Republic   | Peso               | 0.0161 | 61.943573469387 | 0.016  | 62.601088    |
| Dubai                | Dirham             | 0.1464 | 6.8311673469387 | 0.1478 | 6.767975     |
| Ecuador              | Dollar             | 0.6318 | 1.582875        | 0.6325 | 1.580925     |
| Egypt                | Pound              | 0.1042 | 9.5980102040816 | 0.1018 | 9.825932     |
| El Salvador          | Colon              | 0.0723 | 13.839181632653 | 0.0723 | 13.828840    |
| Equatorial Guinea    | CFA Franc          | 0.0012 | 809.51283673469 | 0.0012 | 804.848596   |
| Eritrea              | Nakfa              | 0.0421 | 23.730136734693 | 0.0422 | 23.712465    |
| Estonia              | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Ethiopia             | Birr               | 0.0355 | 28.144177551020 | 0.0351 | 28.487605    |
| Fiji Islands         | Dollar             | 0.3528 | 2.8347387755102 | 0.3526 | 2.835903     |
| Finland              | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Fr. Polynesia        | CFP Franc          | 0.0068 | 147.26661224489 | 0.0068 | 146.418076   |
| France               | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.2283519    |
| Gabon                | CFA Franc          | 0.0012 | 809.51283673469 | 0.0012 | 804.848596   |
| Gambia               | Dalasi             | 0.0203 | 49.346304081632 | 0.0198 | 50.614803    |
| Georgia              | Lari               | 0.0203 | 49.320938775510 | 0.0203 | 49.249373    |
| Germany Euro         |                    | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Ghana                | Cedi               | 0.3407 | 2.9353          | 0.3328 | 3.004503     |
| Greece               | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Grenada              | E Caribbean Dollar | 0.2341 | 4.2716265306122 | 0.2343 | 4.268432     |
| Guatemala            | Quetzal            | 0.0806 | 12.402746938775 | 0.0805 | 12.421161    |
| Guinea Bissau        | CFA Franc          | 0.0012 | 809.51283673469 | 0.0012 | 804.848596   |
| Guinea Republic      | Franc              | 0.0001 | 11031.342216326 | 0.0001 | 10969.924396 |
| Guyana               | Dollar             | 0.0031 | 318.15997959183 | 0.0031 | 317.966134   |
| Haiti                | Gourde             | 0.0152 | 65.880948979591 | 0.015  | 66.498282    |
| Honduras             | Lempira            | 0.0327 | 30.551165306122 | 0.0324 | 30.858517    |
| Hong Kong            | Dollar             | 0.0814 | 12.279098076923 | 0.0815 | 12.263534    |
| Hungary              | Forint             | 0.0028 | 356.92059183673 | 0.0028 | 354.579403   |
| Iceland              | Krona              | 0.0055 | 181.90765306122 | 0.0054 | 183.822076   |
| India                | Rupee              | 0.0118 | 84.532805769230 | 0.0116 | 85.898432    |
| Indonesia Rupi       | ah                 | 0.0001 | 14803.457142857 | 0.0001 | 15031.823076 |
| Iran                 | Rial               | 0.0001 | 19282.640816326 | 0.0001 | 19423.219230 |
| Iraq                 | Dinar              | 0.0005 | 1838.8020408163 | 0.0005 | 1836.929423  |
| Ireland              | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Israel               | Shekel             | 0.1637 | 6.1080288461538 | 0.1646 | 6.074167     |
| Italy Euro           |                    | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Jamaica              | Dollar             | 0.0072 | 139.78785714285 | 0.007  | 142.587557   |
| Japan                | Yen                | 0.0079 | 126.15025       | 0.0076 | 130.738615   |
| Jordan Dinar         |                    | 0.8923 | 1.1206448979591 | 0.893  | 1.119798     |
| Kazakhstan T         | enge               | 0.0042 | 235.94820408163 | 0.0042 | 236.7405961  |
| Kenya                | Schilling          | 0.0075 | 133.74389795918 | 0.0074 | 134.697884   |
| Korea (North)        | Won                | 0.4862 | 2.0566102040816 | 0.4866 | 2.055076     |
| Kuwait               | Dinar              | 2.2554 | 0.443371        | 2.2498 | 0.444486     |
| Kyrgyz Republic      | Som                | 0.0203 | 49.320938775510 | 0.0203 | 49.249373    |
| Lao People's Dem Rep | Kip                | 0.0001 | 12601.877551020 | 0.0001 | 12565.259615 |
| Latvia               | Lat                | 1.1621 | 0.8604877551020 | 1.1673 | 0.856659     |
| Lebanon              | Pound              | 0.0004 | 2380.2408163265 | 0.0004 | 2378.453461  |
| Lesotho Loti         |                    | 0.0769 | 13.006410204081 | 0.0745 | 13.418936    |
| Liberia              | Dollar (US)        | 0.6318 | 1.582875        | 0.6325 | 1.580925     |
| Libya Dinar          |                    | 0.5056 | 1.9778142857142 | 0.5037 | 1.985165     |
| Lithuania            | Litas              | 0.2347 | 4.2611183673469 | 0.236  | 4.236559     |
| Luxembourg           | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Macao                | Pataca             | 0.0791 | 12.640185714285 | 0.0792 | 12.628963    |
| Macedonia            | Denar              | 0.0132 | 76.009671428571 | 0.0132 | 75.882167    |
| Madagascar           | Malagasy Ariary    | 0.0003 | 3479.5291836734 | 0.0003 | 3489.240576  |

|                    |                    |        |                 |        |              |
|--------------------|--------------------|--------|-----------------|--------|--------------|
| Malawi K           | wacha              | 0.0025 | 395.98014285714 | 0.0021 | 468.932769   |
| Malaysia Ring      | git                | 0.2045 | 4.8899423076923 | 0.2046 | 4.888323     |
| Maldives Islands   | Rufiyaa            | 0.0411 | 24.315871428571 | 0.0412 | 24.29945     |
| Mali Republic      | CFA Franc          | 0.0012 | 809.51283673469 | 0.0012 | 804.848596   |
| Malta              | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Mauritania         | Ouguiya            | 0.0021 | 469.06179591836 | 0.0021 | 471.309192   |
| Mauritius          | Rupee              | 0.021  | 47.713481632653 | 0.0207 | 48.207744    |
| Mexico             | Mexican Peso       | 0.0479 | 20.875711538461 | 0.0483 | 20.697690    |
| Moldova            | Leu                | 0.0522 | 19.169014285714 | 0.0519 | 19.256219    |
| Mongolia T         | ugrik              | 0.0005 | 2149.3659183673 | 0.0005 | 2162.609038  |
| Montserrat         | E Caribbean Dollar | 0.2341 | 4.2716265306122 | 0.2343 | 4.268432     |
| Morocco            | Dirham             | 0.0731 | 13.681197959183 | 0.0735 | 13.614140    |
| Mozambique         | Metical            | 0.0224 | 44.731187755102 | 0.0218 | 45.840640    |
| Myanmar            | Kyat               | 0.001  | 998.85091428571 | 0.0008 | 1301.357123  |
| Nepal              | Rupee              | 0.0074 | 135.20306122449 | 0.0073 | 137.469769   |
| Netherlands Euro   |                    | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| New Caledonia      | CFP Franc          | 0.0068 | 147.26661224489 | 0.0068 | 146.418076   |
| New Zealand        | Dollar             | 0.5102 | 1.959825        | 0.5137 | 1.946634     |
| Nicaragua Gold     | Cordoba            | 0.0269 | 37.239314285714 | 0.0266 | 37.646307    |
| Niger Republic     | CFA Franc          | 0.0012 | 809.51283673469 | 0.0012 | 804.848596   |
| Nigeria            | Naira              | 0.004  | 251.43642857142 | 0.004  | 250.418019   |
| Norway             | Norwegian Krone    | 0.1083 | 9.2331557692307 | 0.1094 | 9.137515     |
| Oman               | Rial               | 1.6416 | 0.6091448979591 | 1.6429 | 0.608694     |
| Pakistan           | Rupee              | 0.0068 | 147.70228571428 | 0.0067 | 150.345730   |
| Panama             | Balboa             | 0.6321 | 1.5820979591836 | 0.6325 | 1.580919     |
| Papua New Guinea   | Kina               | 0.3067 | 3.2606367346938 | 0.3062 | 3.266240     |
| Paraguay Guaran    | i                  | 0.0001 | 7021.5569387755 | 0.0001 | 6870.789038  |
| Peru               | New Sol            | 0.2394 | 4.1775408163265 | 0.2421 | 4.130073     |
| Philippines        | Peso               | 0.0149 | 66.912084615384 | 0.0152 | 65.911836    |
| Poland             | Zloty              | 0.1934 | 5.1694142857142 | 0.1955 | 5.113782     |
| Portugal           | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Qatar              | Riyal              | 0.1736 | 5.7604163265306 | 0.1737 | 5.755930     |
| Romania            | New Leu            | 0.1814 | 5.5127367346938 | 0.1823 | 5.485075     |
| Russia             | Rouble             | 0.0203 | 49.320938775510 | 0.0203 | 49.249373    |
| Rwanda             | Franc              | 0.001  | 971.31583673469 | 0.001  | 981.322019   |
| Saotome & Principe | Dobra              | 0      | 29877.959183673 | 0      | 29487.034615 |
| Saudi Arabia       | Riyal              | 0.1685 | 5.9360519230769 | 0.1686 | 5.929651     |
| Senegal            | CFA Franc          | 0.0012 | 809.51283673469 | 0.0012 | 804.848596   |
| Serbia Dinar       |                    | 0.0072 | 139.69973469387 | 0.0072 | 139.836903   |
| Seychelles         | Rupee              | 0.0461 | 21.708744897959 | 0.0472 | 21.195038    |
| Sierra Leone       | Leone              | 0.0001 | 6872.8857142857 | 0.0001 | 6846.487307  |
| Singapore          | Dollar             | 0.5048 | 1.9808326923076 | 0.5088 | 1.965540     |
| Slovakia           | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Slovenia           | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Solomon Islands    | Dollar             | 0.0891 | 11.224248979591 | 0.0892 | 11.209030    |
| Somali Republic    | Schilling          | 0.0004 | 2491.0902040816 | 0.0004 | 2479.860576  |
| South Africa       | Rand               | 0.0769 | 13.006967307692 | 0.0746 | 13.413334    |
| South Korea        | Won                | 0.0006 | 1785.1942307692 | 0.0006 | 1762.881346  |
| Spain              | Euro               | 0.8107 | 1.2334730769230 | 0.8141 | 1.228351     |
| Sri Lanka          | Rupee              | 0.0049 | 202.16444897959 | 0.0049 | 205.027153   |
| St Christopher &   | E Caribbean Dollar | 0.2341 | 4.2716265306122 | 0.2343 | 4.268432     |
| St Lucia           | E Caribbean Dollar | 0.2341 | 4.2716265306122 | 0.2343 | 4.268432     |
| St Vincent         | E Caribbean Dollar | 0.2341 | 4.2716265306122 | 0.2343 | 4.268432     |
| Sudan Republic     | Pound              | 0.1787 | 5.5949836734693 | 0.1601 | 6.246534     |
| Surinam            | Dollar             | 0.1915 | 5.2208653061224 | 0.1917 | 5.216963     |
| Swaziland          | Lilangeni          | 0.0769 | 13.006410204081 | 0.0745 | 13.418936    |
| Sweden             | Krona              | 0.0931 | 10.741259615384 | 0.0944 | 10.595496    |

|                         |                |        |                 |        |              |
|-------------------------|----------------|--------|-----------------|--------|--------------|
| Switzerland             | Franc          | 0.6725 | 1.4869846153846 | 0.6731 | 1.48565      |
| Syria                   | Pound          | 0.01   | 100.27779795918 | 0.0095 | 105.433448   |
| Taiwan Doll             | ar             | 0.0213 | 46.858536538461 | 0.0214 | 46.662044    |
| Tajikistan              | Somoni         | 0.0203 | 49.320938775510 | 0.0203 | 49.249373    |
| Tanzania                | Schilling      | 0.0004 | 2509.6020408163 | 0.0004 | 2515.534038  |
| Thailand                | Baht           | 0.0203 | 49.223330769230 | 0.0205 | 48.714236    |
| Togo Republic           | CFA Franc      | 0.0012 | 809.51283673469 | 0.0012 | 804.848596   |
| Tonga Islands           | Pa'anga (AUS)  | 0.6534 | 1.5303807692307 | 0.6429 | 1.555564     |
| Trinidad/Tobago         | Dollar         | 0.0986 | 10.137330612244 | 0.0987 | 10.130469    |
| Tunisia                 | Dinar          | 0.4037 | 2.4768265306122 | 0.4016 | 2.490180     |
| Turkey                  | Turkish Lira   | 0.3509 | 2.8500428571428 | 0.352  | 2.840913     |
| Turkmenistan            | New Manat      | 0.2222 | 4.5008204081632 | 0.2223 | 4.498830     |
| UAE                     | Dirham         | 0.1464 | 6.8311673469387 | 0.1478 | 6.767975     |
| Uganda                  | Schilling      | 0.0003 | 3956.5518367346 | 0.0002 | 4059.66442   |
| Ukraine                 | Hryvnia        | 0.0782 | 12.792736734693 | 0.078  | 12.813223    |
| Uruguay                 | Peso           | 0.0311 | 32.104220408163 | 0.0314 | 31.873157    |
| USA                     | Dollar         | 0.6318 | 1.582875        | 0.6325 | 1.580925     |
| Uzbekistan              | Sum            | 0.0003 | 2986.9477551020 | 0.0003 | 3056.430769  |
| Vanuatu                 | Vatu           | 0.0067 | 149.24630612244 | 0.0067 | 149.114173   |
| Venezuela               | Bolivar Fuerte | 0.1472 | 6.7942020408163 | 0.1412 | 7.080534     |
| Vietnam                 | Dong           | 0      | 33021.285714285 | 0      | 32986.353846 |
| Wallis & Futuna Islands | CFP Franc      | 0.0068 | 147.26661224489 | 0.0068 | 146.418076   |
| Western Samoa           | Tala           | 0.2754 | 3.6316448979591 | 0.276  | 3.623753     |
| Yemen (Rep of)          | Rial           | 0.0029 | 341.02304081632 | 0.0029 | 339.741673   |
| Zambia                  | Kwacha         | 0.0001 | 8132.8055102040 | 0.0002 | 6262.30405   |
| Zimbabwe Doll           | ar             | 0.0017 | 598.3851875     | 0.0017 | 597.903784   |

## Appendix A

| Table of Spot rates on 31 December 2012 and 31 March 2013 |                     |                                   |                       |                                   |                       |
|---|---------------------|-----------------------------------|-----------------------|-----------------------------------|-----------------------|
|   |                     | 31 December 2012                  |                       | 31 March 2013                     |                       |
| Country   | Unit Of Currency    | Sterling value of Currency Unit £ | Currency Units per £1 | Sterling value of Currency Unit £ | Currency Units per £1 |
| Australia   | AUD Dollar          | 0.6387                            | 1.5657                | 0.6837                            | 1.4626                |
| Canada  | CAD Dollar          | 0.6179                            | 1.6185                | 0.6456                            | 1.5489                |
| Denmark   | DKK Krone           | 0.1087                            | 9.1989                | 0.1131                            | 8.8392                |
| European Community  | EUR Euro            | 0.811                             | 1.233                 | 0.8434                            | 1.1857                |
| Hong Kong   | HKD Dollar          | 0.0794                            | 12.5991               | 0.0846                            | 11.826                |
| Japan   | JPY Yen             | 0.0071                            | 140.549               | 0.007                             | 142.058               |
| Norway  | NOK Norwegian Krone | 0.1105                            | 9.0463                | 0.1128                            | 8.8618                |
| South Africa  | ZAR Rand            | 0.0725                            | 13.7914               | 0.0715                            | 13.9881               |
| Sweden  | SEK Krona           | 0.0946                            | 10.5746               | 0.1009                            | 9.9125                |
| Switzerland   | CHF Franc           | 0.6721                            | 1.4879                | 0.6926                            | 1.4439                |
| USA   | USD Dollar          | 0.6152                            | 1.6255                | 0.6565                            | 1.5233                |