List of public interest entities

List of public interest entities to accompany Transparency Report

Year ended 30 June 2014
Please note – this list includes those 258 audit clients, for whom we issued an audit opinion between 1 July 2013 and 30 June 2014, who have issued transferable securities on a regulated market (as defined in the Statutory Auditors (Transparency) Instrument 2008 (POB 01/2008)).

<table>
<thead>
<tr>
<th>List of public interest entities</th>
</tr>
</thead>
<tbody>
<tr>
<td>4IMPRINT GROUP PLC</td>
</tr>
<tr>
<td>ABERFORTH GEARED INCOME TRUST PLC</td>
</tr>
<tr>
<td>AFRICAN BARRICK GOLD PLC</td>
</tr>
<tr>
<td>AGGREKO PLC</td>
</tr>
<tr>
<td>AMLIN PLC</td>
</tr>
<tr>
<td>ARKLE MASTER ISSUER PLC</td>
</tr>
<tr>
<td>ARM HOLDINGS PLC</td>
</tr>
<tr>
<td>ASIA RESOURCE MINERALS Plc (formerly BUMI Plc)</td>
</tr>
<tr>
<td>ASIAN TOTAL RETURN INVESTMENT COMPANY PLC (formerly Henderson Asian Growth Trust Plc)</td>
</tr>
<tr>
<td>AVIVA PLC</td>
</tr>
<tr>
<td>AVON RUBBER PLC</td>
</tr>
<tr>
<td>BABCOCK INTERNATIONAL GROUP PLC</td>
</tr>
<tr>
<td>BAGLAN MOOR HEALTHCARE PLC</td>
</tr>
<tr>
<td>BAILLIE GIFFORD JAPAN TRUST PLC</td>
</tr>
<tr>
<td>BAILLIE GIFFORD SHIN NIPPON PLC</td>
</tr>
<tr>
<td>BANK OF SCOTLAND PLC</td>
</tr>
<tr>
<td>BARCLAYS BANK PLC</td>
</tr>
<tr>
<td>BARCLAYS PLC</td>
</tr>
<tr>
<td>BERENDSEN PLC</td>
</tr>
<tr>
<td>BIRMINGHAM AIRPORT (FINANCE) PLC</td>
</tr>
<tr>
<td>BLACKROCK EMERGING EUROPE PLC (formerly The Eastern European Trust Plc)</td>
</tr>
<tr>
<td>BLACKROCK LATIN AMERICAN INVESTMENT TRUST PLC</td>
</tr>
<tr>
<td>BOS (SHARED APPRECIATION MORTGAGES) NO. 1 PLC</td>
</tr>
<tr>
<td>BOS (SHARED APPRECIATION MORTGAGES) NO. 2 PLC</td>
</tr>
<tr>
<td>BOS (SHARED APPRECIATION MORTGAGES) NO.3 PLC</td>
</tr>
<tr>
<td>BOS (SHARED APPRECIATION MORTGAGES) NO.4 PLC</td>
</tr>
<tr>
<td>BOS (SHARED APPRECIATION MORTGAGES) NO.6 PLC</td>
</tr>
<tr>
<td>BRADFORD &amp; BINGLEY PLC</td>
</tr>
<tr>
<td>BRAMMER PLC</td>
</tr>
<tr>
<td>BRISTOL &amp; WEST PLC</td>
</tr>
<tr>
<td>BRITISH AMERICAN TOBACCO PLC</td>
</tr>
<tr>
<td>BRITISH TELECOMMUNICATIONS PLC</td>
</tr>
<tr>
<td>BT GROUP PLC</td>
</tr>
<tr>
<td>BURBERRY GROUP PLC</td>
</tr>
<tr>
<td>CAIRN ENERGY PLC</td>
</tr>
<tr>
<td>CAMELLIA PLC</td>
</tr>
<tr>
<td>CAPITAL &amp; COUNTIES PROPERTIES PLC</td>
</tr>
<tr>
<td>CAPITAL GEARING TRUST PLC</td>
</tr>
<tr>
<td>CARNIVAL PLC</td>
</tr>
<tr>
<td>CARPETRIGHT PLC</td>
</tr>
<tr>
<td>CARR’S MILLING INDUSTRIES PLC</td>
</tr>
<tr>
<td>CATLIN UNDERWRITING</td>
</tr>
<tr>
<td>CENTAUR MEDIA PLC</td>
</tr>
<tr>
<td>CENTRICA PLC</td>
</tr>
<tr>
<td>CHELTENHAM &amp; GLOUCESTER PLC</td>
</tr>
</tbody>
</table>
List of public interest entities

CHESTER ASSET RECEIVABLES DEALINGS 2004-1 PLC
CLARKSON PLC
CLERICAL MEDICAL FINANCE PLC
COALFIELD RESOURCES PLC (formerly UK COAL PLC)
COBHAM PLC
CONSORT MEDICAL PLC
CRESTON PLC
CRODA INTERNATIONAL PLC
DAIRY FARM INTERNATIONAL HOLDINGS LIMITED
DARTY PLC (Formerly KESA ELECTRICALS PLC)
DEBENHAMS PLC
DEVA FINANCING PLC
DEVELOPMENT SECURITIES PLC
DEVRO PLC
DIGNITY PLC
EASYJET PLC
ELECTRA PRIVATE EQUITY INVESTMENTS PLC
ELECTRA PRIVATE EQUITY PLC
ENERGY ASSETS GROUP PLC
EQUITY RELEASE FUNDING (NO.1) PLC
EQUITY RELEASE FUNDING (NO.2) PLC
EQUITY RELEASE FUNDING (NO.3) PLC
EQUITY RELEASE FUNDING (NO.4) PLC
EQUITY RELEASE FUNDING (NO.5) PLC
EXCHEQUER PARTNERSHIP (NO. 2) PLC
EXCHEQUER PARTNERSHIP PLC
EXPERIAN FINANCE PLC
EXPERIAN PLC
F&C CAPITAL AND INCOME INVESTMENT TRUST PLC
F&C GLOBAL SMALLER COMPANIES PLC
FCE BANK PLC
FENNER PLC
FOREIGN & COLONIAL INVESTMENT TRUST PLC
FUTURE PLC
GALLIFORD TRY PLC
GAMES WORKSHOP GROUP PLC
GKN HOLDINGS PLC
GKN PLC
GLAXOSMITHKLINE CAPITAL PLC
GLAXOSMITHKLINE PLC
GOLDMAN SACHS INTERNATIONAL
GRACECHURCH CARD PROGRAMME FUNDING PLC
GRACECHURCH MORTGAGE FINANCING PLC
GRAINER PLC
GRAPHITE ENTERPRISE TRUST PLC
GREAT HALL MORTGAGES NO1 PLC
HARBOUR FUNDING PLC
HARVEY NASH GROUP PLC
HAVEN FUNDING (32) PLC
HAVEN FUNDING PLC
HBOS PLC
HELLERMANNTYTON GROUP PLC
HENDERSON EUROTRUST PLC
HENDERSON GLOBAL TRUST PLC
HENDERSON OPPORTUNITIES TRUST PLC
HENDERSON SMALLER COMPANIES INVESTMENT TRUST
HENRY BOOT PLC
HILTON FOOD GROUP PLC
HOGG ROBINSON GROUP PLC
HOME RETAIL GROUP PLC
HONG KONG LAND HLDGS
HONOURS PLC
HORNBY PLC
HPC KING’S COLLEGE HOSPITAL (ISSUER) PLC
HUNTING PLC
HYDER CONSULTING PLC
ICAP PLC
IG GROUP HOLDINGS PLC
IMPERIAL TOBACCO FINANCE PLC
IMPERIAL TOBACCO GROUP PLC
INCHCAPE PLC
INTEGRATED ACCOMMODATION SERVICES PLC
INTERNATIONAL BIOTECHNOLOGY TRUST PLC
INTU DEBENTURE PLC (formerly CAPITAL SHOPPING CENTRES DEBENTURES PLC)
INTU PROPERTIES PLC
J D WETHERSPOON PLC
J SAINSBURY PLC
JARDINE LLOYD THOMPSON GROUP PLC
JARDINE MATHESON HOLDINGS LTD
JARDINE STRATEGIC HOLDINGS LTD
JKX OIL & GAS PLC
JOHN WOOD GROUP PLC
JPMORGAN ASIAN INVESTMENT TRUST PLC
JPMORGAN CHINESE INVESTMENT TRUST PLC
JPMORGAN EMERGING MARKETS INVESTMENT TRUST PLC
JPMORGAN EUROPEAN SMALLER COMPANIES TRUST PLC
JPMORGAN INCOME & CAPITAL TRUST PLC
JPMORGAN MID CAP INVESTMENT TRUST PLC
JPMORGAN OVERSEAS INVESTMENT TRUST PLC
JUPITER FUND MANAGEMENT PLC
JUPITER US SMALLER COMPANIES INVESTMENT TRUST (formerly F&C U.S. SMALLER COMPANIES PLC)
KCOM GROUP PLC
LATCHWAYS PLC
LAVENDON GROUP PLC
LGB CAPITAL NO. 1 PLC
LGB CAPITAL NO. 2 PLC
LEGAL & GENERAL FINANCE PLC
LEGAL & GENERAL GROUP PLC
LEWIS (JOHN) PARTNERSHIP PLC
LEWIS (JOHN) PLC
LIONTRUST ASSET MANAGEMENT PLC
LLOYDS BANK PLC (formerly Lloyds TSB Bank Plc)
LLOYDS BANKING GROUP PLC
LONDON STOCK EXCHANGE GROUP PLC
LOWLAND INVESTMENT COMPANY PLC
M & G HIGH INCOME INVESTMENT TRUST
M. P. EVANS GROUP PLC
MAN GROUP PLC
MANDARIN ORIENTAL INTERNATIONAL
MARKS AND SPENCER GROUP PLC
MARSTON’S ISSUER PLC
MARSTON’S PLC
List of public interest entities

MARTIN CURRIE GLOBAL PORTFOLIO TRUST PLC
MARWYN MANAGEMENT PARTNERS PLC
MCBRIDE PLC
MEGGITT PLC
MICRO FOCUS INTERNATIONAL PLC
MICROGEN PLC
MITHRAS INVESTMENT TRUST PLC
MORTGAGES NO.6 PLC
MORTGAGES NO.7 PLC
MOTABILITY OPERATIONS GROUP PLC
NATIONAL EXHIBITION CENTRE (DEVELOPMENTS) PLC
NATIONAL GRID PLC
NATIONWIDE BUILDING SOCIETY
NEC FINANCE PLC
NEWCASTLE BUILDING SOCIETY
NORCROS PLC
NRAM Plc (Formerly NORTHERN ROCK (ASSET MANAGEMENT) PLC)
OCADO GROUP PLC
OXFORD BIOMEDICA PLC
PEARSON PLC
PENNON GROUP PLC
PHOENIX IT GROUP PLC
POLAR CAPITAL GLOBAL FINANCIALS PUBLIC LIMITED COMPANY
POLAR CAPITAL GLOBAL HEALTHCARE GROWTH AND INCOME TRUST PLC
PORVAIR PLC
PREMIER FARNELL PLC
PREMIER FOODS PLC
PREMIER TRANSMISSION FINANCING PLC
PV CRYSTALOX SOLAR PUBLIC LIMITED COMPANY
PZ CUSSONS PLC
RECKITT BENCKISER GROUP PLC
REDROW PLC
REXAM PLC
RICARDO PLC
RIO TINTO PLC
RIT CAPITAL PARTNERS PLC
RL FINANCE BONDS PLC
ROAD MANAGEMENT CONSOLIDATED PLC
ROYAL DUTCH SHELL PLC
RUSPETRO PLC
SABMILLER PLC
SAFESTORE HOLDINGS PLC
SANCTUARY CAPITAL PLC
SANCTUARY HOUSING ASSOCIATION
SAVILLS PLC
SCHRODER ASIAPACIFIC FUND PLC
SCHRODER JAPAN GROWTH FUND PLC
SCHRODER UK GROWTH FUND PLC
SCHRODERS PLC
SCOTTISH WIDOWS PLC
SEPURA PLC
SHAFTESBURY PLC
SHANKS GROUP PLC
SILVERSTONE MASTER ISSUER PLC
SMITHS GROUP PLC
SOUTH WEST WATER FINANCE PLC
SPORTECH PLC
ST. JAMES’S PLACE PLC
STAGECOACH GROUP PLC
STANDARD LIFE EUROPEAN PRIVATE EQUITY TRUST PLC
STANDARD LIFE PLC
STHREE PLC
STV GROUP PLC
STYLES & WOOD GROUP PLC
SUDDERLAND (SHG) FINANCE PLC
SUPERGROUP PLC
SYNTOMER PLC
T CLARKE PLC
TATE & LYLE PLC
TELECITY GROUP PLC
TESCO PERSONAL FINANCE PLC
TESCO PLC
THE BANKERS INVESTMENT TRUST PLC
THE BERKELEY GROUP HOLDINGS PLC
THE CITY OF LONDON INVESTMENT TRUST
THE EUROPEAN INVESTMENT TRUST
THE MERCANTILE INVESTMENT TRUST
THE MERCHANTS TRUST PLC
THE MONKS INVESTMENT TRUST PLC
THE SAGE GROUP PLC
THOMAS COOK GROUP PLC
THORNTONS PLC
TOROTRAK PLC
TOWN CENTRE SECURITIES PLC
TR EUROPEAN GROWTH TRUST PLC
TRINITY FINANCING PLC
TUI TRAVEL PLC
TYMAN PUBLIC LIMITED COMPANY
UK MAIL GROUP PLC
UNILEVER PLC
VERNALIS PLC
VOLEX GROUP PLC
WATERMAN GROUP PLC
WELLCOME TRUST FINANCE PLC
WILMINGTON GROUP PLC
WITAN PACIFIC INVESTMENT TRUST PLC
WOLSELEY PLC
WORKSPACE GROUP PLC
WS ATKINS PLC
XCHANGING PLC
ZOTEOAMPS PLC
We have prepared the Transparency Report, in respect of the financial year ended 30 June 2014, in accordance with the provisions of the Statutory Auditors (Transparency) Instrument 2008 (the ‘Instrument’) issued by the Financial Reporting Council (‘FRC’). This report also incorporates the key drivers of audit quality set out in the Audit Quality Framework issued by the FRC in February 2008.

In addition to the Instrument’s requirements, we have included those matters specified to be included in the Transparency Report by the Audit Firm Governance Code, issued by the Institute of Chartered Accountants in England and Wales (‘ICAEW’) in January 2010.

This Transparency Report has been prepared solely in respect of the UK limited liability partnership of PricewaterhouseCoopers LLP and does not relate to any of its subsidiary or associated undertakings, or any fellow member firm of PricewaterhouseCoopers International Limited.

PricewaterhouseCoopers LLP is referred throughout this report as ‘the firm’, ‘PwC UK’, ‘we’, ‘our’ and ‘us’. ‘Group’ refers to PwC UK and its subsidiary undertakings in the United Kingdom, Channel Islands and the Middle East.

© 2014 PricewaterhouseCoopers LLP. All rights reserved. In this document, ‘PwC UK’ refers to the UK member firm, and PwC refers to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.

The Design Group 21832 (09/14)