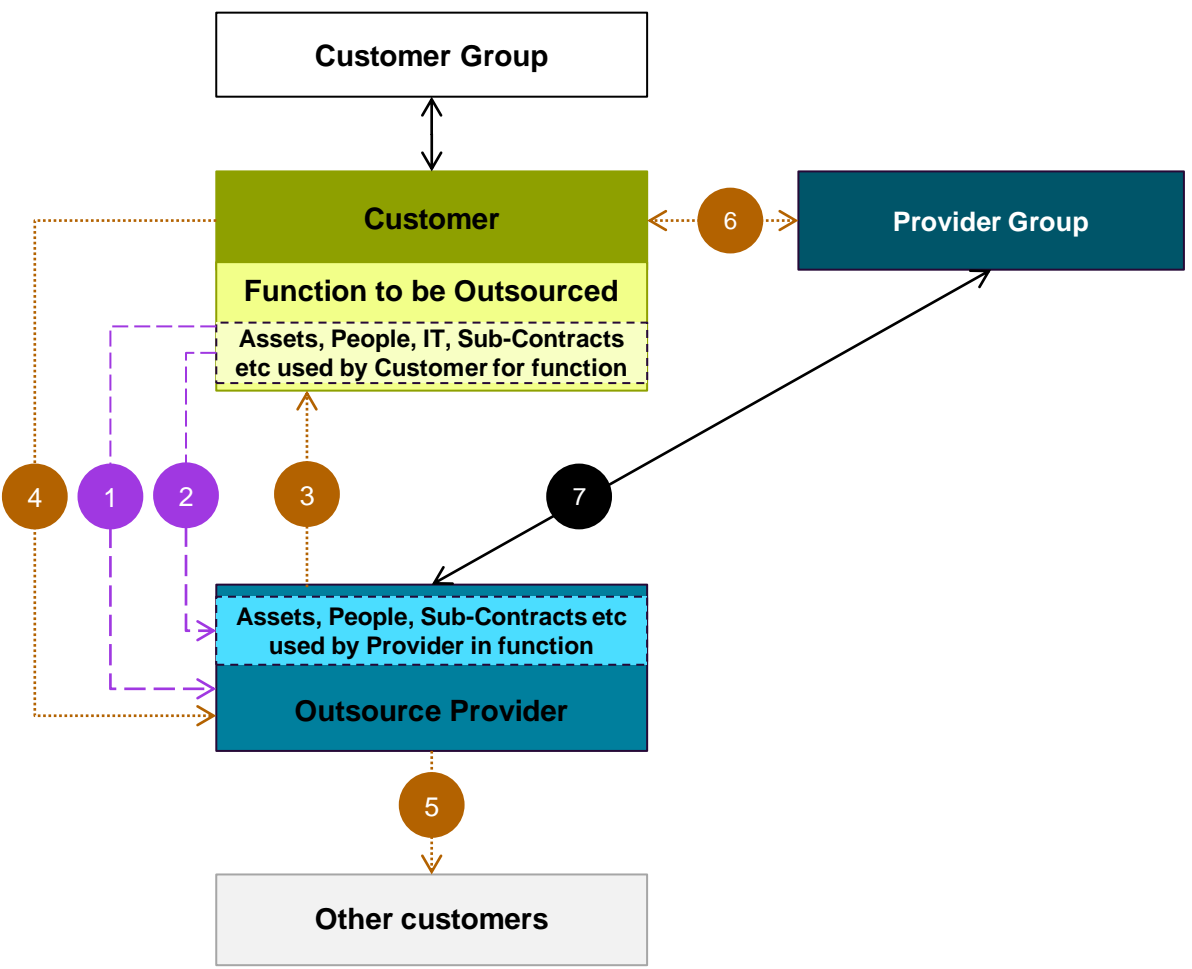


About this Guide

This guide is an overview of the key features of the five core types of outsourcing transaction:

Type	Description	Use
Primary Outsource	Customer engages a service provider to undertake a function previously undertaken by the Customer itself	Service provider can provide the service better or more efficiently than the Customer
Primary Outsource to JVCo	Customer forms an entity jointly with a provider group and that entity is engaged to provide a function previously undertaken by the Customer itself	Customer wishes to benefit from expertise and efficiency of a service provider but wishes to retain direct involvement in provision
Secondary Outsource	Customer engages a new service provider to undertake a function in place of a provider to whom it had previously outsourced that function	An existing outsource relationship terminates and expires and the Customer wishes to use a new service provider
Shared Service Centre	Two or more "customers" combine the provision of a function in a shared and jointly owned and controlled operation	Combining the function as carried on by two or more organisations can deliver savings and/or process improvements
Insource	Customer absorbs operation of a function back into its own business	An existing outsource relationship terminates and the Customer no longer wishes to use an external service provider

Primary Outsource



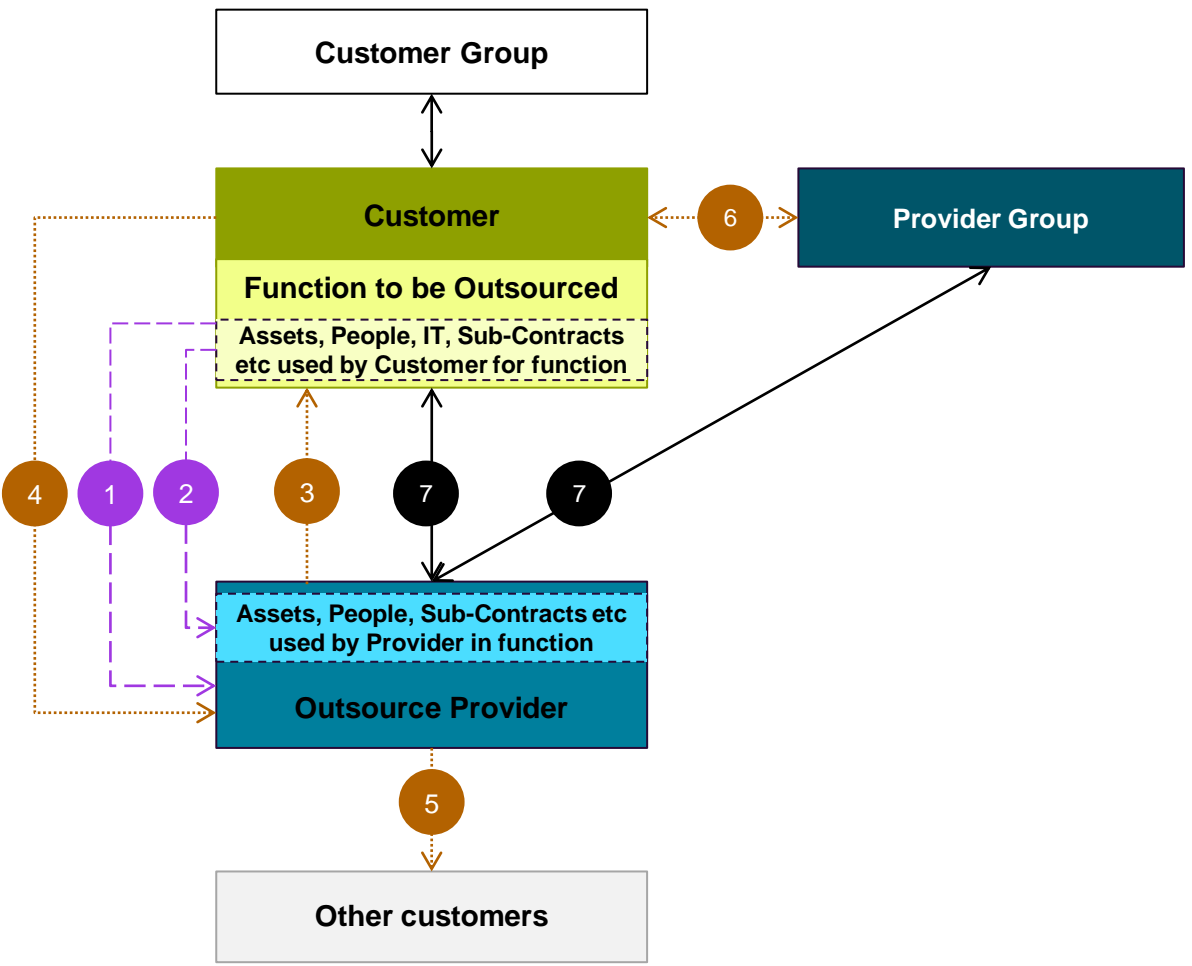
NOTES

- 1 Customer transfers function to Provider
- 2 Transfer includes certain assets etc used to undertake activity
- 3 Provider undertakes function and provides it as a service to Customer
- 4 Customer may provide some retained services or facilities to Provider
- 5 Provider may also provide similar services to other customers
- 6 Any relationship between Provider Group and Customer limited to possible guarantees
- 7 Provider wholly owned by independent entity

KEY

- Ownership (and associated intra-group transactions)
- One-off transactions
- Continuing transactions
- Termination transactions

Primary Outsource to JVCo



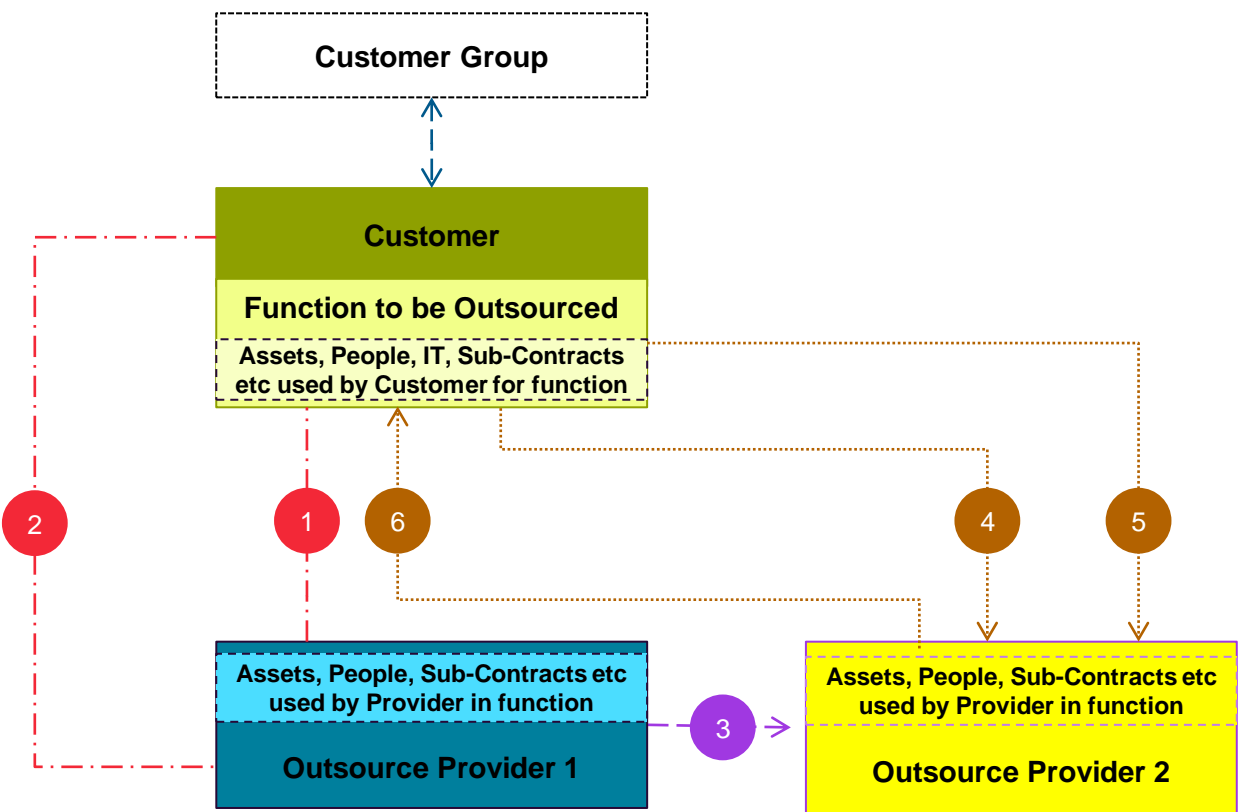
NOTES

- 1 Customer transfers function to Provider
- 2 Transfer includes certain assets etc used to undertake activity
- 3 Provider undertakes function and provides it as a service to Customer
- 4 Customer may provide some retained services or facilities to Provider
- 5 Provider may also provide similar services to other customers
- 6 Relationship between Provider Group and Customer includes shareholder agreement
- 7 Provider jointly owned by Customer and independent Provider Group entity

KEY

- Ownership (and associated intra-group transactions)
- One-off transactions
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Secondary Outsource



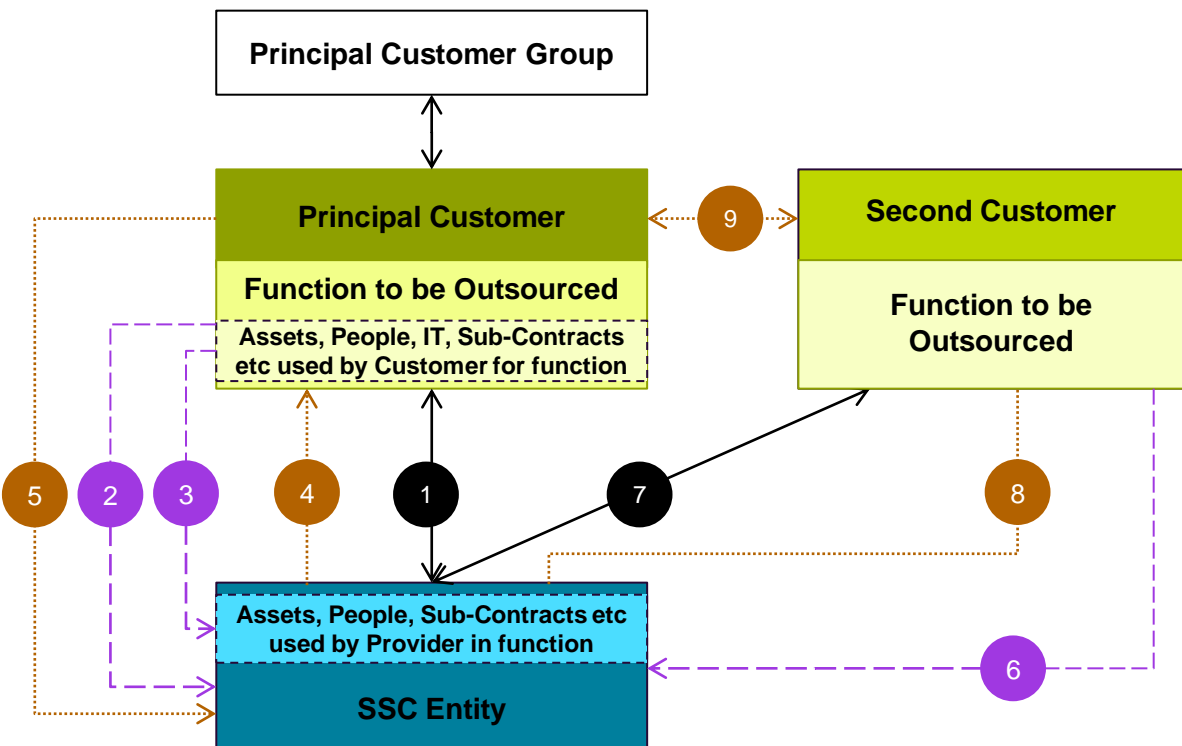
NOTES

- 1 Original Provider's supply agreement terminated
- 2 Retained service provision and provision of any ongoing assets terminated
- 3 Assets, People, Sub-contracts etc transfer from first Outsource Provider to second
- 4 Customer may provide facilities etc to the Provider
- 5 Customer may undertake provision of some retained services to Provider
- 6 Second provider undertakes function and provides it to the Customer

KEY

- Ownership (and associated intra-group transactions)
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Shared Service Centre



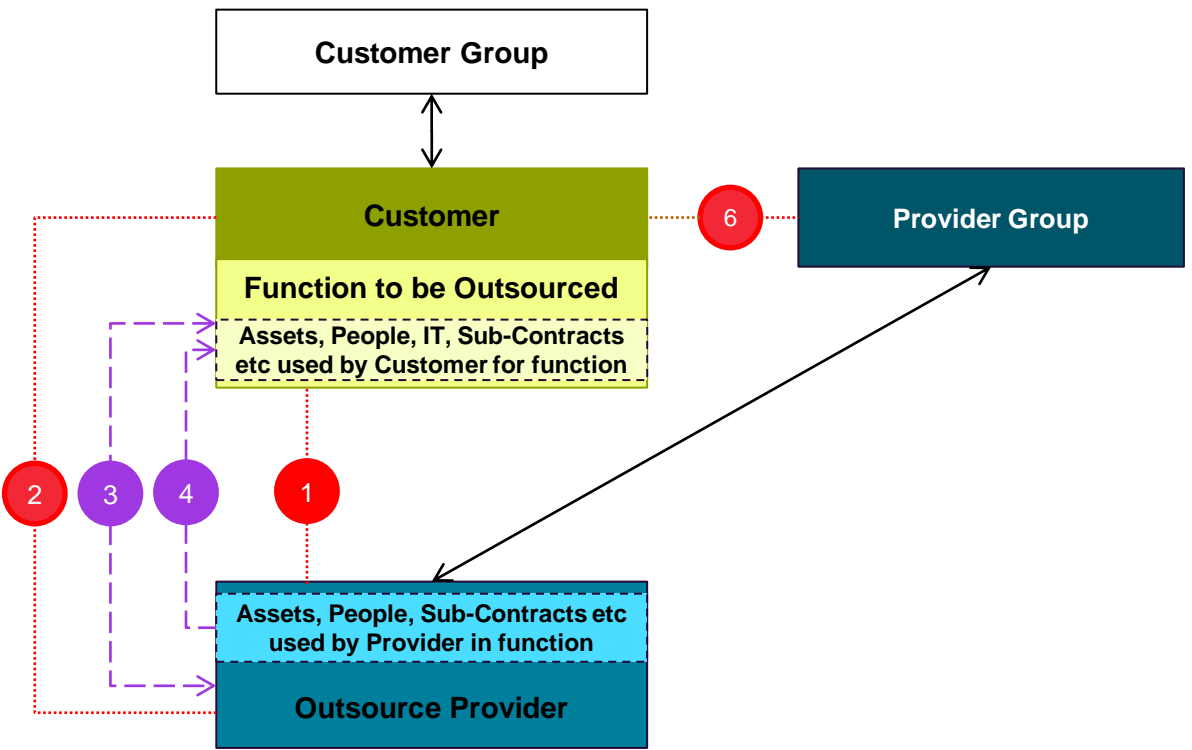
NOTES

- 1 Principal Customer forms wholly owned entity
- 2 Principal Customer transfers function to wholly owned entity
- 3 Transfer includes certain assets etc used to undertake activity
- 4 Entity undertakes function and provides it as a service to Principal Customer
- 5 Principal Customer may provide some retained services or facilities to Entity
- 6 Second Customer transfers function to Entity which become Shared Service Centre
- 7 Provider jointly owned by two principal Customers
- 8 SSC Entity provides function as a service to Second Customer
- 9 Relationship between two Customers includes shareholder agreement

KEY

- Ownership (and associated intra-group transactions)
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Insource



NOTES

- 1 Supply of function as a service terminated
- 2 Provision of any retained services or facilities terminated
- 3 Function transferred to Customer
- 4 Assets, people, sub-contracts etc used in function may be transferred to Customer
- 6 Any relationship between Provider Group and Customer terminated

KEY

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