

Assurance

Assurance of reporting for sustainable development by an external body not only increases credibility with external partners, but also serves to protect standards of quality internally.

Independent Assurance Report on the Roche Group Sustainability Reporting

We have been engaged to provide assurance on the Sustainability Report 2004 (the 'Report') of Roche Group and its consolidated subsidiaries excluding Chugai and Genentech (the 'Group'), all for the year ended December 31, 2004.

We have performed evidence-gathering procedures on (hereafter jointly referred as the 'subject matter'):

- The SHE key figures of the table entitled 'most important SHE key figures' on page 74;
- Some selected social dimension data ('social data'); and
- The management and reporting for the preparation of these reports and figures.

We have evaluated the subject matter against the following criteria (the 'evaluation criteria') described on page 29:

- The Roche Group internal sustainability reporting guidelines with respect to the Responsible Care Health, Safety and Environmental reporting guidelines published by the European Chemical Industry Council CEFIC and the 'Sustainability Reporting Guidelines 2002' published by the Global Reporting Initiative (GRI);
- The procedures by which the SHE data and the social data are prepared, collated and aggregated internally; and
- The control environment over the accuracy and completeness of the SHE data and the social data.

Our statement should be read in conjunction with the inherent limitations of accuracy and completeness for sustainability data, as well as in connection with the Roche Group internal reporting guidelines explained on page 104 and the 'scope of reporting' on page 29.

Roche Group is responsible for both, the subject matter and the evaluation criteria.

Our responsibility is to report on the internal reporting processes, data, and key figures for Social Dimension and SHE based on our evidence-gathering procedures in accordance with International Framework Standards for Assurance Engagements, approved December 2003 by the International Auditing and Assurance Standards Board (IAASB).

We planned and performed our evidence-gathering procedures to obtain a basis for our conclusions in accordance to the International Standard on Assurance Engagements (ISAE 3000) 'Assurance Engagements other than Audits or Reviews of Historical Information', approved December 2003 by the IAASB.

The scope of our evidence-gathering procedures was to:

- Assess how Roche staff apply the Group internal sustainability reporting guidelines at the site level using a sample of six production sites covering the Pharmaceutical and Diagnostics divisions;
- Test the effectiveness of the internal sustainability reporting system used to collect SHE data and the social data from Group sites;
- Observe compliance with the Group internal sustainability reporting guidelines at selected sites; and
- Perform specific procedures to check, on a sample basis, the SHE data and the social data.

Our evidence-gathering procedures included the following work:

- Visiting selected sites in Switzerland, Italy, Mexico, the US and China;
- Interviewing the responsible staff for data collection and sustainability reporting on the sites we visited and on Group level;
- Assess the data consolidation process on Group level;
- Reading and performing tests of the relevant documentation on a sample basis, including Group policies, management and reporting structures,

documentation and systems used to collect, analyze and aggregate reported SHE data and social data; and

- Performing tests on a sample basis on evidence supporting selected SHE data and social data with regard to the reported data aggregation from the selected sites to Group level.

However, we have not performed site visits at Chugai and Genentech.

In our opinion

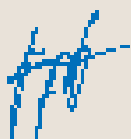
- the Roche Group internal sustainability reporting guidelines are applied properly at the selected sites;
- the internal SHE reporting system to collect the SHE data is functioning as designed; and
- the social dimension reporting provides an appropriate basis for the disclosure of social dimension information, in all material respects, based on the evaluation criteria.

Based on our work described in this report, nothing has come to our attention that causes us not to believe that the procedures by which the SHE data and social dimension information was prepared, collated and aggregated and the control environment at the selected sites are based on established and accepted measurement and analytical methods and give a fair picture of the SHE and social dimension performance, in all material respects, based on the evaluation criteria.

PricewaterhouseCoopers AG



Dr. Thomas Scheiwiller
Zurich, 14 January, 2005



Jürg Hutter