

## Pre-approval Framework: Audit Services

Appendix A/1

<b>Recurring audit</b>	Recurring financial statement audits to meet Group consolidated and local statutory requirements.
<b>Quarterly review</b>	Recurring financial statement reviews of the Group's quarterly press release and significant operations.
<b>Audit of non-recurring transactions and implementation of new accounting policies</b>	Services relating to capital raising activities (e.g. comfort letters), regulatory filings, and other non-recurring audit work that can only be provided by the Group's primary independent auditor such as real-time assurance on the Group's application of new accounting principles. Also includes incremental services required for completion of the Group or statutory audits.
<b>Audit of new and modified information systems installation and related controls</b>	Audit of controls relating to specific applications, including general computer controls in connection with new system implementations or updates (e.g. Pharma & Consumer Health ERP systems implementations).
<b>Audit for Sarbanes-Oxley Act Section 404</b>	Attestation services relating to our report on the Group's internal controls as required under Section 404 of the Sarbanes-Oxley Act.

Approved April14, 2004



## Pre-approval Framework Audit Related Services

Appendix A/2

<b>Acquisition due diligence and related audits</b>	Assistance in financial due diligence, including review of financial statements, financial data and records, discussion with target's finance and accounting personnel. Also includes any audits and agreed-upon procedures required as a part of a purchase or sale agreement.
<b>Audit of pension and benefit plans</b>	Separate audits of pension and other employee benefit plans, generally as required by local law.
<b>Other audit related services</b>	Other assurance services provided by PwC but which are not directly related to or in support of the recurring Group or statutory audit opinions. These services principally include contract audits and reviews, internal control reviews and assessments, and consultation regarding new accounting pronouncements.
<b>Sarbanes-Oxley project office support</b>	Assistance in training, planning, and understanding of the management's requirements under Section 404 of the Sarbanes-Oxley Act.

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## Pre-approval Framework: Tax Services

Appendix A/3

<b>Accounting for taxes and audit support</b>	Assistance with accounting for income and other taxes and support of the audit function in reviewing tax provisions.
<b>Tax compliance &amp; tax returns</b>	Preparation and/or review of tax returns, including income tax, sales and use tax, excise tax, VAT, GST, and property tax. Consultation regarding applicable handling of items for tax returns, required disclosures, elections, filing positions available to the Group, and assistance with tax examinations.
<b>Transfer prices, tax planning &amp; restructuring</b>	Advice and assistance with respect to transfer pricing matters, including preparation of reports used by the Group to comply with taxing authority documentation requirements regarding royalties and intercompany pricing and assistance with tax exemptions. Tax advice on mergers and restructurings.
<b>Expatriate tax return services</b>	Preparation of individual income tax returns, advice on impact of changes in local tax laws and consequences of changes in compensation programs or practices.

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## Pre-approval Framework: Other Services

Appendix A/4

none

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## Prohibited Non-Audit Services

Appendix B

- **Bookkeeping or other services related to the accounting records or financial statements 1)**
- **Financial information systems design and implementation 1)**
- **Appraisal or valuation services, fairness opinions or contributions-in-kind reports 1)**
- **Actuarial services 1)**
- **Internal audit outsourcing services 1)**
- **Management functions**
- **Human resources**
- **Broker-dealer, investment adviser or investment banking services**
- **Legal services**
- **Expert services unrelated to the audit**

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1) Provisions of these non-audit services may be permitted if it is reasonable to conclude that the results of these services will not be subject to audit procedures and if specifically approved by the ACC.

Approved April 14, 2004

