

**ENCARGO 1. *Notes to the Roche Group Consolidated Financial Statement*****ESPECIFICACIONES DEL ENCARGO DE TRADUCCIÓN**

**Función** prevista para el texto meta: informar sobre la política contable y las actividades económicas llevadas a cabo por la empresa Roche durante el último ejercicio.

**Receptores:** público con nivel cultural medio-alto e interesados en el mundo empresarial y comercial. Inversores o socios capitalistas de la empresa.

**Coordenadas situacionales:** la traducción aparecerá publicada en la página web de la empresa al final del ejercicio.

**Medio de transmisión del TM:** página web de la empresa. El texto habrá de mantener el mismo formato que el TO.

**Razón o motivo** por el que se realiza la traducción: mantener informados a los inversores y a los socios capitalistas de la situación económica de la empresa. La empresa está realizando la versión en español de su página web y necesita toda la información empresarial desde los últimos 5 ejercicios traducida a esta lengua.

**TAREA:** Traducir el TO al español teniendo en cuenta las especificaciones del encargo de traducción.

**Notes to the Roche Group Consolidated Financial Statements****1. Summary of significant accounting policies****Basis of preparation of the consolidated financial statements**

The consolidated financial statements of the Roche Group have been prepared in accordance with International Financial Reporting Standards (IFRS) and comply with Swiss law. They have been prepared using the historical cost convention except that, as disclosed in the accounting policies below, certain items, including derivatives and available-for-sale investments, are shown at fair value. They were approved for issue by the Board of Directors on 24 January 2008 and are subject to approval by the Annual General Meeting of shareholders on 4 March 2008.

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the date of the financial statements. If in the future such estimates and assumptions, which are based on management's best judgement at the date of the financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change.

Changes in accounting policies that arise from the application of new or revised standards and interpretations are applied retrospectively, unless otherwise specified in the transitional requirements of the particular standard or interpretation. Retrospective application requires that the results of the comparative period and the opening balances of that period are restated as if the new accounting policy had always been applied. In some cases the transitional requirements of the particular standard or interpretation specify that the changes are to be applied prospectively.

**Property, plant and equipment**

Property, plant and equipment are initially recorded at cost of purchase or construction, and include all costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. These

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include items such as costs of site preparation, installation and assembly costs and professional fees.

Roche Group consolidated balance sheet in millions of CHF**Non-current assets**

Property, plant and equipment	17,832	16,417
Goodwill	6,835	5,914
Intangible assets	6,346	5,469
Associated companies	9	7
Financial long-term assets	1,333	2,203
Other long-term assets	527	627
Deferred income tax assets	1,317	1,935
Post-employment benefit assets	1,150	947
<b>Total non-current assets</b>	<b>35,349</b>	<b>33,519</b>

**Current assets**

Inventories	6,113	5,592
Accounts receivable	9,804	8,960
Current income tax assets	263	258
Other current assets	2,452	1,754
Marketable securities	20,447	21,121
Cash and cash equivalents	3,755	3,210
<b>Total current assets</b>	<b>42,834</b>	<b>40,895</b>

<b>Total assets</b>	<b>78,183</b>	<b>74,414</b>
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