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*To the Management and Shareholders of Ciba Specialty Chemicals Holding Inc.*

Ciba Inc. requested that Ellipson validate the eco-efficiency figures published in its 2007 EHS Report.

The management of Ciba is responsible for the presentation of the eco-efficiency indicators according to the voluntary guidelines of the United Nations Conference on Trade and Development (UNCTAD). Our responsibility is to verify and assess this presentation.

We have verified how the raw data from the individual sites has been converted to the eco-efficiency data and how the consolidation of data from all sites was carried out. We did not verify the basic information supplied by the individual sites, nor the basic financial data used to calculate the Net Value Added. All validation work was carried out in Basel.

The verification was carried out to assess compliance with the UNCTAD Guidelines; the verification procedures were designed to give reasonable assurance that indicators are free from material misstatement. Using random samples, we have examined and analyzed the eco-efficiency data and consolidation procedures. Further we have assessed the use of the accounting principles defined in the UNCTAD Guidelines, the significant assumptions made and the overall presentation of eco-efficiency indicators. We believe that our verification provides a reasonable basis for our opinion.

In our opinion, the eco-efficiency indicators give a true and fair picture. The eco-efficiency indicators for water use, waste, contribution to ozone depletion and global warming comply with the UNCTAD Guidelines. For the energy indicator, an alternative procedure was adopted, which qualitatively is equivalent to the procedure described in the UNCTAD Guidelines. Moreover, information is provided that allows calculation of the energy indicators according to the procedure laid out in the UNCTAD Guidelines.



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