

EXHIBIT 2
Effective Dates for Implementing Certain Sections of SOX for Non-U.S. Issuers
(Level II and III ADRs)

Section of SOX	Brief	Effective or Compliance Dates
201	Nonaudit services	Service contracted on or after May 6, 2003
202	Audit committee administration of the auditor engagement	Service contracted on or after May 6, 2003
203	Audit partner rotation	Service contracted on or after May 6, 2003
204	Auditor reports to the audit committee	March 31, 2003
206	Auditor "cooling-off" periods	March 31, 2003
301	Audit committee responsibilities and independent director requirement	July 31, 2005
302	CEO/CFO certification	Certification due on or after August 14, 2003
303	Improper influence on audits	June 26, 2003
304	Compensation forfeit	July 30, 2003
306	Insider trades	March 31, 2003
307	Attorney responsibilities	Accommodations provided to foreign attorney
401	Off-balance sheet transaction disclosures	Fiscal year ending on or after June 15, 2003
401	Contractual obligations	Fiscal years ending on or after December 15, 2003
402	Loan prohibition	July 30, 2002
403	Section 16 forms	Securities registered by a foreign private issuer are exempt from section 16.
404	Internal controls	Extended to the fiscal years ending on or after July 15, 2006
406	Code of ethics	Fiscal year ending on or after June 15, 2003
407	Financial expert on audit committee	Fiscal years ending on or after June 15, 2003
806 and 1107	Whistleblower provisions	July 30, 2002
906	CEO/CFO certification	Certification due on or after August 14, 2003

Note: Shaded cells indicate current accommodations provided by SEC.