

## EFPIA Disclosure - Methodological Notes

	<b>Teva Approach</b>
<b>Background</b>	<ul style="list-style-type: none"> <li>Teva Gyógyszergyár Zrt as Responsible Citizen and committed organization in the Healthcare Sector is publishing a Transfers of Value report in order to meet transparency obligation and to demonstrate the Company's values.</li> </ul>
<b>Applicable Code</b>	<ul style="list-style-type: none"> <li>This Transfers of Value report is made according to EFPIA Disclosure Code.</li> </ul>
<b>Transfers of Value</b>	<ul style="list-style-type: none"> <li>Direct and indirect transfers of value, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of prescription-only Medicinal Products exclusively for human use. Direct transfers of value are those made directly by a Member Company for the benefit of a Recipient. Indirect transfers of value are those made on behalf of a Member Company for the benefit of a Recipient, or transfers of value made through an intermediate and where the Member Company knows or can identify the HCP/HCO that will benefit from the Transfer of Value.</li> </ul>
<b>Recipient of Transfer of Value</b>	<ul style="list-style-type: none"> <li><b>Recipient:</b> any HCP or HCO as applicable, in each case, whose primary practice, principal professional address or place of incorporation is in Europe.</li> <li><b>HCO:</b> any legal person (i) that is a healthcare, medical or scientific association or organisation (irrespective of the legal or organisational form) such as a hospital, clinic, foundation, university or other teaching institution or learned society (except for patient organisations within the scope of the EFPIA PO Code) whose business address, place of incorporation or primary place of operation is in Europe or (ii) through which one or more HCPs provide services.</li> <li><b>HCP:</b> any natural person that is a member of the medical, dental, pharmacy or nursing professions or any other person who, in the course of his or her professional activities, may prescribe, purchase, supply, recommend or administer a medicinal product and whose primary practice, principal professional address or place of incorporation is in Europe. For the avoidance of doubt, the definition of HCP includes: (i) any official or employee of a government agency or other organisation (whether in the public or private sector) that may prescribe, purchase, supply or administer medicinal products and (ii) any employee of a Member Company whose primary occupation is that of a practising HCP, but excludes (x) all other employees of a Member Company and (y) a wholesaler or distributor of medicinal products.</li> </ul>
<b>Recipient's home country principle</b>	<ul style="list-style-type: none"> <li>Transfers of Value report includes not only Transfers of Value made to Recipients by Teva Gyógyszergyár Zrt. but also Transfers of Value made to Recipients by foreign Teva affiliates.</li> </ul>
<b>Self-incorporated HCP</b>	<ul style="list-style-type: none"> <li>If the contracting party is a company owned by an HCP, the amount is disclosed as Transfer of Value to the HCO (the company).</li> </ul>
<b>Date of Transfer of Value</b>	<ul style="list-style-type: none"> <li><b>Donations and grants:</b> <ul style="list-style-type: none"> <li>Monetary donation/grant: date of payment</li> <li>In-kind donation/grant: date of the in-kind donation/grant provision</li> </ul> </li> <li><b>Contributions to costs of events:</b> <ul style="list-style-type: none"> <li>Sponsorships agreements with HCOs: date of payment</li> <li>Registration fees, travel, accommodation: date of payment</li> </ul> </li> </ul>

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	<ul style="list-style-type: none"> <li>• <b>Fee for service and consultancy:</b> <ul style="list-style-type: none"> <li>○ Fees           <ul style="list-style-type: none"> <li>▪ Fees linked to an event: date of payment</li> <li>▪ Fees not linked to an event: date of payment (for example, fees paid to HCPs/HCOs in connection with a study)</li> </ul> </li> <li>○ Travel, accomodation: date of payment</li> </ul> </li> </ul>
<b>Meals</b>	<ul style="list-style-type: none"> <li>• Meals disclosure is not required but these Transfers of Value may be included in the Travel &amp; Accomodation amounts.</li> </ul>
<b>Transfer of Value in the case HCP finally does not participate at event</b>	<ul style="list-style-type: none"> <li>• In the case registration fee is paid and travel and/or accomodation is booked but the HCP does not attend an event, the Transfer of Value is still disclosed to that HCP.</li> </ul>
<b>Transfer of Value provided to agency to support HCO's event</b>	<ul style="list-style-type: none"> <li>• Transfer of Value is reported for that HCO even if the Transfer of Value is actually provided only to an agency which organizes an event for the HCO.</li> </ul>
<b>Transfer of Value provided to HCO but ultimate recipients are HCPs</b>	<ul style="list-style-type: none"> <li>• Transfers of Value are reported for those HCPs if Teva knows or can identify HCPs that benefit from the Transfer of Value.</li> </ul>
<b>Multi-Year Contracts</b>	<ul style="list-style-type: none"> <li>• Transfers of Value are reported on the relevant date of payment or start date of event (see above), irrespective of the duration of the contract.</li> </ul>
<b>Value Added Tax (VAT)</b>	<ul style="list-style-type: none"> <li>• Except clinical study fees the Transfers of Value are reported in net value.</li> </ul>
<b>Currency Conversions</b>	<ul style="list-style-type: none"> <li>• All Transfers of Value are disclosed in local currency.</li> <li>• If a payment is captured in another currency, it is converted into local currency by applying the exchange rate for the month that is deemed to be the Date of Tranfer of Value using Teva's official exchange rate.</li> </ul>
<b>Disclosure Period</b>	<ul style="list-style-type: none"> <li>• Each reporting period covers a full calendar year.</li> <li>• Transfers of Value are reported for all activities that take place in a given calendar year and for which an affiliate receives an invoice and makes a payment before the end of January next year.</li> </ul>
<b>Consent</b>	<ul style="list-style-type: none"> <li>• Teva collects consents for each relevant HCP/HCO interaction that should be disclosed individually by means of the contract or by means of a separate document, based on the local requirements.</li> <li>• Teva documents any consent revocation or opt-out.</li> <li>• If HCP's consent is not given or is withdrawn, Transfer of Value for that HCP is disclosed in aggregate and the Recipient's identity is therefore not publicly available.</li> <li>• If HCP revokes consent with any single Transfer of Value, all Transfers of Value provided to this HCP are included in the aggregate disclosure.</li> </ul>
<b>Disclosure Language</b>	<ul style="list-style-type: none"> <li>• Disclosures are made in Hungarian and in English.</li> </ul>
<b>Complaints or request for further information</b>	<ul style="list-style-type: none"> <li>• In case of any complaints or request please contact <a href="mailto:info@teva.hu">info@teva.hu</a></li> </ul>
<b>Media Contact</b>	<ul style="list-style-type: none"> <li>• Please contact <a href="mailto:info@teva.hu">info@teva.hu</a></li> </ul>