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Teva UK Limited: Methodological note for HCP/ORDM/HCO disclosure 2025

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Unless otherwise stated, the same principles and methodology described herein in relation to TOV definitions, scope of disclosure, and relevant considerations as to the timing and financial aspects of TOVs, shall apply also to Teva UK's TOVs to patient organisations and members of the public in the same reporting period.

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1 Definitions

1.1 Recipients

The definitions of recipients used by Teva UK Limited (“Teva”) are in accordance with the definitions set out in Clause 1 of the ABPI Code 2024. Teva does not seek to vary those definitions.

In the event that the institutional address of a named HCP/ORDM is no longer applicable because the individual retires or dies between receipt of a TOV and disclosure, Teva will respect the wishes of the individual or their representative in respect of moving their data into aggregate reporting.

1.2 Kind of TOVs

The definitions of TOVs used by Teva are in accordance with the definitions set out in Clause 1 of the ABPI Code 2024. Teva does not seek to vary those definitions.

2 Disclosure’s Scope

2.1 Products concerned

The scope of this disclosure report is all prescription-only medicines (both innovative and generic) marketed by Teva UK Limited and its affiliates. No over-the-counter medicines or medical device transfers of value are included.

2.2 Company concerned

Teva UK Limited discloses TOVs made to UK HCPs/ORDMs/HCOs on behalf of all Teva affiliates and entities worldwide.

2.3 Excluded TOVs

Over-the-counter and medical device TOVs, although outside the scope of the ABPI Code, would for the sake of full transparency be disclosed if made to recipients otherwise in scope of the Code. There were however no such TOVs within the reporting period.

2.4 ToVs date

When determining whether a TOV falls into the 2025 reporting year, the deemed date of transfer of value to the recipient has in general been defined by Teva as follows, irrespective of the actual date of remittance:

The date on which funds were due under the contract, or the date of the relevant travel or activity, or the date on which services were provided to Teva*;

except Patient Support Programmes (PSPs) and Collaborative Working, where the TOVs are calculated based on actual remittances to vendors during the year.

*Where billable preparation time is incurred and/or a follow up report or meeting forms part of service provision, the date of service provision for the purposes of TOV is defined as the start date of the principal meeting.

2.5 Direct ToVs

Direct TOVs include but are not limited to collaborative working, donations and grants to HCOs, sponsorship agreements with HCOs, the provision of event registration and hospitality (travel and accommodation) to HCPs attending an event, and fees and expenses in connection with contracted services.

2.6 Indirect ToVs

Indirect TOVs include but are not limited to sponsorship agreements with third party organisations appointed by HCOs to manage an event (disclosed as a TOV to the HCO).]

Homecare services are provided to patients in relation to a limited number of Teva products. The cost of this is disclosed as fee for service to the relevant third-party HCOs.

2.7 Non-monetary ToVs

Any non-monetary TOVs (such as the provision of pre-paid accommodation) have been quantified on the basis of the actual monetary cost to Teva of providing that TOV to the particular individual recipient.

It is noted that disclosure of subsistence provided to individual HCPs/ORDMs is not required, however some meal provision may be included in the data (particularly where TOVs have been provided by other Teva affiliates) in preference to understating the relevant amounts. Many accommodation-related TOVs are inclusive of breakfasts and no attempt has been made to deduct the value of breakfast provision from the sums disclosed.

Teva has not made any TOVs in the reporting period based on the donation of staff time.

2.8 ToVs in case of partial attendances or cancellation and refund

In the event that an individual consultant or corporate service provider is unable to fully perform all contracted deliverables, in accordance with the terms of the particular contract Teva may pay fair market value for any services for which there is adequate evidence of actual completion. For example, if a speaking engagement is cancelled and Teva already

received the expert's slides, it would be appropriate for the HCP to invoice the company for their preparation time.

Where an individual was to have been supported to attend an educational event, Teva does not deem there to have been an actual TOV if the recipient cancelled their attendance or was unable to receive the planned hospitality and education due to circumstances beyond their control (for example due to illness).

In the case of an individual attending an event and receiving hospitality, but being unable to fully participate (e.g. due to illness), Teva deems that the TOV has nonetheless been received by the individual. Adjustments are made to the TOV where applicable, for example if the individual has to leave a congress early and there is a corresponding reduction in the cost to Teva of the related accommodation.

Teva UK does not provide cash bursaries to HCPs nor reimburse registrations or hospitality that the individual has paid for out of pocket. Therefore there are no circumstances in which refund arrangements would be applicable.

2.9 Cross-border activities

The company's disclosure report encompasses in-scope TOVs to UK recipients made by Teva UK Limited and other Teva affiliates and entities within the reporting period.

2.10 R&D

The aggregated figure for R&D relates to TOVs made by Teva UK Limited's non-UK affiliates and entities. The figure for R&D conducted by Teva's UK entities is zero. Human factors studies conducted by Teva's UK entities do not fall within the R&D exemption defined by the Code and therefore any such TOVs are as applicable disclosed on a named basis against the relevant HCP participants (or in aggregate if there is no consent to disclosure) and in aggregate for members of the public.

2.11 Voluntary disclosure

Not applicable.

3 Specific considerations

3.1 Country unique identifier

Use of a country unique identifier is optional under the ABPI Code 2024. Teva neither collects nor reports this data.

3.2 Self-incorporated HCP

Self-incorporated healthcare professionals are treated as individual HCPs for the purposes of consent and disclosure and reported as such.

3.3 Multi-year agreements

Where a Collaborative Working initiative, benefits in kind to HCOs or fee for service arrangement involves staged payments or other multiple TOVs, all transfers relating to the same activity that occur in the same reporting period are disclosed as a single total. Separate TOVs for the same activity that are deemed to occur in different reporting periods will be disclosed in respect of those applicable years. No accruals are made for disclosure purposes.

3.4 Country specificities

Teva UK Limited did not participate in any collaborative working projects or other disclosable activities jointly with other pharmaceutical companies in the reporting period.

Collaborative working executive summaries are published on www.tevauk.com

3.5 Quality Checks

Multiple internal data sources are used to check and validate disclosure data including checks on any cross-border activity and matching between approval systems and ERP.

4 Data protection legal basis

4.1 Consent collection

The legal basis for the processing of HCP/ORDM data for transparency purposes throughout the reporting period was consent. Consent is requested from each person at the point of formation of contract, whether agreement for the provision of services or the offer of support to attend appropriate educational events.

The consent is worded such that, in the event of multiple TOVs to an individual within the reporting period, the HCP/ORDM's most recent consent (or not) to disclosure shall apply to all previous TOVs made to them by Teva during the year.

Teva UK Limited does not support HCP requests for partial disclosure.

Withdrawal of consent is managed in accordance with data protection legislation and the disclosure submission amended accordingly. TOV data relating to HCPs/ORDMs who withdraw their consent is moved into aggregate reporting.

4.2 Legitimate interests

Not applicable. Teva did not use legitimate interest as the legal basis for processing any individuals' data in relation to disclosure within the reporting period.

5 Form of disclosure

5.1 Date of publication

30/06/26

5.2 Disclosure platform

Disclosure UK – www.disclosureuk.org.uk

5.3 Disclosure language

English

6 Disclosure financial data

6.1 Currency

GBP

Any payments remitted or costs incurred in another currency have been converted into GBP, either at the spot rate for the relevant date or by applying the average exchange rate for 2025 in accordance with the rate tables published online by HMRC.

6.2 VAT included or excluded

TOVs relating to the following activity types are disclosed exclusive of any VAT:

- Collaborative Working initiatives;
- Benefits in kind to HCOs;
- Service-related honoraria (whether for individual consultancy or corporate service providers).

TOVs relating to hospitality and expenses (including meeting registration fees, accommodation and travel) are declared gross (i.e. ticket face value) and therefore include VAT to the extent applicable.

6.3 Calculation rules

Any arrangements under which a TOV has been divided between recipients (such as a shared taxi transfer) are calculated, for each individual recipient, as an equal proportion of the actual monetary cost to Teva of providing that TOV.

7 Additional Information

Not applicable