

**Methodology used by Besins Healthcare UK Ltd for collating payments made
in 2016 for the purpose of this disclosure**

Tax considerations

Tax relating to fee for service are not shown in the disclosure.

VAT (included or not)

Payments are total amounts and include VAT where this was part of the payment.

Currency aspects (including conversion rates)

Where payment was made in other currencies, the equivalent amount in pounds sterling was recorded at the time the payment was made.

Cross border payments?

Cross border payments are not included.

Multi-year contracts?

There are no multi-year contracts in the disclosure

Over-the-counter transfers of value? Are they/some included?

None are included in the disclosure.

Medical device transfers of value? Are they/some included?

None are included in the disclosure

How has the company defined 'Donation', 'Grant', 'Sponsorship' and has this been made clear?

Donations are defined as payments to HCO's in support of their aims and are unrelated to other activities.

Grants are defined as payment relating to Medical Educational Good and Services

Sponsorships are defined as payments to HCP's and 3rd Party organisations attending or undertaking the provision of educational meetings.

How has consent been obtained? For example is it per activity or annual consent post activity?

Consent is acquired per activity