

**Methodology used by Besins Healthcare UK for collating payments made
in 2017 for the purpose of this disclosure**

Tax considerations

Tax relating to fee for service e.g. consultancy fee, are not shown in the disclosure as this is paid by the recipient through self-assessment.

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 charitable organisations.

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

Sponsorships are defined as payments to HCP and 3rd Party organisations. The payments relate to attendance and exhibition stand space at 3rd party educational events respectively.

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

Consent is acquired per activity