Preamble

Novo Nordisk Ltd is part of the entire Novo Nordisk group consisting of several legal entities in multiple countries. Based on its direct national pharma association membership and/or indirect EFPIA membership (via Novo Nordisk A/S in Denmark, Copenhagen) Novo Nordisk Ltd is committed to transparency which requires public disclosure of certain Transfers of Value (ToV) to Healthcare Professionals (HCPs) and Healthcare Organisations (HCOs) on an annual basis retrospective for the previous year. In 2019, the disclosure is based on full year 2018 data.

According to Section 3.05 of the EFPIA Disclosure Code and Clause 24 of the ABPI Code of Practice, the disclosing pharmaceutical company shall publish a note summarising the methodologies used in preparing the disclosures and identifying ToV for each EFPIA disclosure category described in the EFPIA Disclosure Code and the ABPI Code of Practice. The Methodology note, including a general summary and/or country-specific considerations, describes the methodologies applied, along with any other principles, in the identification of ToVs and subsequent disclosure.

Therefore, the aim of this Methodology is to provide a clear and simple explanation of how Novo Nordisk Ltd fulfils its reporting obligation and provides a basic framework for interpretation. This Methodology is structured as follows:

1. General Summary
2. Terminology and Definitions showing how Novo Nordisk interprets the disclosure requirements

This Methodology is part of the Novo Nordisk Ltd HCP/HCO ToV reporting obligation in June 2019 for the reporting year 2018 and can be found on the ABPI Disclosure Central Platform.

1. General Summary

Novo Nordisk fully supports the disclosure initiative and puts forth its best effort to i) implement the transparency initiative, ii) interpret the EFPIA Disclosure Code and ABPI Code of Practice, according to their purpose, and iii) encourage its stakeholders to support the initiative in order to meet the underlying spirit of the EFPIA Disclosure Code and the respective local pharma association initiatives.

a) Territorial disclosure

Within the Novo Nordisk group it has been decided that disclosure shall be made by each local Novo Nordisk EFPIA Affiliate covering HCPs/HCOs having their Principal Practice in such Novo Nordisk affiliate country or in a country where Novo Nordisk acts via distributors. Disclosure will be made only once (at one place) per country. If more than one country is covered by one Novo Nordisk Affiliate, the Novo Nordisk EFPIA Affiliate will submit as many reports as it covers countries (disclosed for each country in their respective language). Where Novo Nordisk has more than one Novo Nordisk organisation within the same country, the disclosure will be made via the respective Novo Nordisk EFPIA Affiliate office.

Cross-border payments will be disclosed by Novo Nordisk EFPIA Affiliates where the Recipient has his/her Principal Practice (no matter if a foreign Novo Nordisk affiliate has contracted the HCP/HCO in question, and no matter where the bank account is or service has been conducted).

Consequently, Novo Nordisk Ltd discloses all Novo Nordisk group's ToV to HCPs/HCOs having their Principal Practice in the UK.

b) Data Protection

Novo Nordisk accepts existing legal rights (e.g. applicable data protection rights) which may impose certain limitations to disclosure on an individual named basis. Novo Nordisk has approached all HCPs (and HCOs – if applicable) in order for them to provide their consent to Novo Nordisk publishing on an individual named basis details of any ToV they receive from Novo Nordisk. Where consent is not provided (or subsequently revoked), all ToVs made to such recipient has been anonymised and aggregated. Novo Nordisk does not disclose any ToVs to an HCP on an individual named basis if only partial consent has been given.

c) Items excluded from Disclosure

In accordance with the EFPIA Disclosure Code and the ABPI Code of Practice, Novo Nordisk does **not** disclose the following items:

i) over-the-counter medicines, items of medical utility and meals and drinks;

ii) medical samples purchases and sales of Medicinal Products by and between a Member Company and an HCP or an HCO

iii) Transfers of Value (ToV) related to investigational compounds and biological samples

External and internal Novo Nordisk trainings where Novo Nordisk invites HCPs to participate (without any additional money transfer or cover of expenses) are not disclosed.

Where Novo Nordisk provides a benefit in kind to an HCO but the benefit in kind does not result in a permanent enrichment of the HCO, e.g. loan of (laboratory) equipment to a hospital in connection with and for the purpose of the HCOs conduct of a clinical trial, such benefit in kind is not disclosed.

Pass-through costs paid by Novo Nordisk to or via an HCO are disclosed although there is no enrichment of/monetary benefit to the receiving HCO. For instance, if Novo Nordisk compensates an HCO conducting a clinical study for costs towards patients' transport, and these costs are paid out to the HCO (to cover the taxi costs paid by the HCO), these pass-through costs are disclosed.

2. Terminology and Definitions

The terminologies below reflect Novo Nordisk's approach and explanation of how the disclosure requirements have been interpreted in a Novo Nordisk context.

Terminology	Novo Nordisk approach
Accommodation	If expenses for accommodation are covered by Novo Nordisk, all expenses related to the accommodation (excluding meals and drinks) will be included in the disclosure e.g.: • room rate • fees for additional services (Wi-Fi, late check-out, etc.) • related taxes Meals and drinks do not have to be disclosed under the EFPIA disclosure code and therefore are separated/reduced from the accommodation invoice. (e.g. "mini bar"; restaurant/bar etc.). The same applies for "gym" or private clothing cleaning fees, but Novo Nordisk generally does not compensate such private related costs which therefore should not be invoiced to Novo Nordisk in the first place.
Advisory Board	ToV related to Advisory Board activity will be disclosed as 'Fee for service and consultancy', unless it falls into the Novo Nordisk definition of R&D in which case it will be disclosed aggregated as ToV related to R&D. ToV related to Advisory Board activities will be disclosed aggregated as ToV related to R&D, unless it clearly does not fall into the Novo Nordisk definition of R&D stated in this document. In such cases, it will be disclosed as 'Fee for service and consultancy'.
Aggregate	There are two levels of aggregation: 1. R&D aggregate 2. Aggregate HCP ToV a. If HCP consent to disclose individual data has not been obtained (in those countries where this is required). b. Data privacy limitations (if required by local regulations). c. Other legal reasons to not report at individual levels (if required by local regulations). 3. Aggregate HCO ToV a. If HCO consent to disclose individual data has not been obtained (in those countries where this is required).

Terminology	Novo Nordisk approach
	b. Data privacy limitations (if required by local regulations). c. Other legal reasons to not report at individual levels (if required by local regulations).
Applicable National Code	Disclosures shall be made pursuant to the national code of the country where the Recipient has its physical address. If a Member Company is not resident or does not have a subsidiary or an affiliate in the country where the Recipient has its physical address, the Member Company shall disclose such Transfer of Value in a manner consistent with the national code to which it is subject (see also 4 above).
CME – Continued Medical Education	ToV from Novo Nordisk to a third party (not being an HCO) that is providing HCPs with accredited Continuous Medical Education (CME) or Continuing Professional Development (CPD) - under regulations from EACMME or national bodies - will not be disclosed, when Novo Nordisk has no influence on participants, programme set-up, faculty incl. fees and its programme content. If Novo Nordisk has influence on these elements, then all ToV must be disclosed as 'Fees for Service and Consultancy'. will not be disclosed, when Novo Nordisk has no influence on programme set-up and programme content, selection of participants or faculty members. If Novo Nordisk has influence on these elements, then all ToV to identifiable HCPs must be disclosed as 'Contribution to the cost of events´(fees and related expences such as travel and accomodation).
Consent – Obtaining and Managing	Novo Nordisk will obtain and manage consent by the following guidelines: 1. *Consent document obtained together with the contract/agreement execution (e.g., as Appendix in line with the Global Data Privacy Requirement in force as of 25 May 2018) (including Third Party Representatives and intermediate activity) and tracked and managed locally by each EFPIA Affiliate before individual disclosure; or* 2. *Consent document obtained after the contract/agreement execution but timely before the disclosure and tracked and managed locally by each EFPIA Affiliate before individual disclosure.* 3. *For the sake of simplicity and efficiency, Affiliates should avoid the so-called "re-consent" process".* The operational guidance in Novo Nordisk on engaging HCPs who do not give consent to individual disclosure, is: 4. *Novo Nordisk encourages all HCPs to give consent to disclose ToV in order to support transparency and defend the integrity of the HCPs and Novo Nordisk.* 5. *Unless there is an external requirement (e.g., Global Data Privacy Requirement coming into force on 25 May 2018), it is a local decision whether to collaborate with HCPs that do not give consent to disclose individual ToV.*

Terminology	Novo Nordisk approach
	Only HCPs giving full consent to disclose all ToV will be disclosed by individual name in order to avoid that HCPs 'cherry-pick' which payments they would like to have disclosed by their name. This means that if an HCP only gives consent to disclose some ToV, then all payments to this HCP will be included in the aggregated figures: E.g.: An HCP has received two value transfers during 2016 covering one amount of 500 Euro and one amount of 5,000 Euro. If the HCP only gives consent to disclose one of these amounts, then the total amount of 5,500 Euro is included in the aggregated figures. As a general rule, consent for disclosure is not required for HCOs. Exceptions to this rule apply only in cases where local legislation or industry code requires active consent or where a binding confidentiality agreement/clause is agreed between Novo Nordisk and the HCO, obligating Novo Nordisk not to disclose any confidential information. Novo Nordisk will strive to avoid such confidentiality agreements to allow for individual disclosure.
Contribution to costs of Events	See the individual definitions of Sponsorship, Registration Fees, Travel and Accommodation under each term in this table.
CRO (Clinical Research Organisation)	In Novo Nordisk terminology, a CRO can in some cases be an HCO. An example could be a hospital or a university department contracted by Novo Nordisk for CRO services. The NN financial systems cannot make this distinction, and a CRO tagged as an HCO in the financial systems will be included in the disclosure. In case a CRO is considered an HCO in Novo Nordisk, the ToV will be considered R&D related and will go into the disclosure as aggregated amounts. In case the CRO acts as a Third Party Representative (TPR) and provides a ToV to an identifiable HCP/HCO on behalf of Novo Nordisk (pass-through costs for the TPR), these expenses need to be tracked like all other ToV, these expenses will be disclosed in the relevant disclosure category, e.g. individually as 'Fees for Service and Consultancy' or aggregated as R&D ToV, as the case may be. A "TPR" is a business partner that interacts with Public Officials and/or Healthcare Professionals/Healthcare Organisations on behalf of or in the interest of Novo Nordisk.
Cross-Border Payments	Tracking of ToV in the relevant systems is the responsibility of the payer in Novo Nordisk.

Terminology	Novo Nordisk approach
	Disclosing the cross-border ToV has to be done by the Novo Nordisk EFPIA Affiliate where the Recipient has its Principal Practice. All HQ ToV are by definition considered Cross-Border Payments.
Devices	Pure devices (items of medical utility) without active ingredients are not part of the EFPIA Disclosure Code and TOV related to such should therefore not be disclosed. In cases where Novo Nordisk cannot split ToV related to purely to the devices, from the activities relating to devices with active ingredients, , the ToV will be be tracked and disclosed in the relevant EFPIA Disclosure Categories.
Disclosure Currency	Disclosure currency is the local currency of the Novo Nordisk EFPIA Affiliate. i.e. GBP. If payments were made in another currency, these have been converted to GBP. Novo Nordisk's financial systems automatically calculate currency postings based on payment date and daily exchange rate. Novo Nordisk standard exchange rates are not to be used for currency convertions for tracking purposes.
Disclosure Format	Novo Nordisk EFPIA Affiliates will disclose data using the template requested by the local national EFPIA Member Association.
Disclosure Language	Disclosures shall be made in the language(s) prescribed in the national code by the relevant Member Association. Member Companies are encouraged to make disclosures in English in addition to the mandatory disclosures in the local language (if other than English).
Documentation and Retention of Records	A Member Company should also bear in mind the obligation under Section 3.01 to be able to demonstrate that its disclosures were accurate at the time they were made in the event of a complaint and be able to respond to requests from the Recipient or the relevant authorities. Each Member Company shall document all Transfers of Value required to be disclosed and maintain the relevant Records of the disclosures made under this Code for a minimum of five years after the end of the relevant Reporting Period, unless a shorter period is required under applicable national data privacy or other laws or regulations.
Donations and Grants	Donations and Grants cannot be provided to an HCP but only to an HCO in EFPIA countries. Covering the costs for an individual HCP to attend an event as delegate will be disclosed as a 'Contribution to costs of Events'.

Terminology	Novo Nordisk approach
	Neither grants nor donations can be provided to individual HCPs. When grants or donations are provided to HCOs, such ToV must be tracked and disclosed under the EFPIA category "Donations and Grants to HCOs" as stated by EFPIA. Covering the costs for an individual HCP to attend an event as delegate is not considered a grant and will be tracked as a 'Contribution to costs of Events'. In Novo Nordisk Grant is defined as a financial contribution: ○ for a specific event, project or activity ○ for the purpose of healthcare related education, information, research and/or to facilitate scientific exchange where Novo Nordisk does not provide direction on the use or implementation of the contribution ○ where Novo Nordisk does not receive any direct tangible benefit in return ○ where the purpose is not to promote Novo Nordisk products. Donation defined as a financial or non-financial contribution: • for a specific or non-specified activity/project/event • for charitable or other philanthropic purposes in line with Novo Nordisk's Triple Bottom Line commitment • where Novo Nordisk may have no control over the final use of the contribution • where Novo Nordisk does not receive any direct tangible benefit in return • where the purpose is not to promote Novo Nordisk products. ○ Under this definition, Donations are never considered R&D-related and must therefore be tracked and disclosed in the Non-R&D category "Donations and Grants" under "Individual HCO disclosure".
Events	Event activities related to delegate participation in congresses, conferences, symposia and similar external events will be disclosed as a 'Contribution to costs of Events' towards the individual delegate. Event activities related to HCP delegate participation in congresses, conferences, symposia and similar external events must be disclosed as an individual ToV. Costs related to hosting of external or internal Novo Nordisk events (e.g. meeting facilities, translation services, etc) will not be split on and allocated to the individual participating HCPs. However, travel and accommodation ToV directly related to the individual participating HCPs individual participating HCP delegate are disclosed individually.

Terminology	Novo Nordisk approach
	Travel and accommodation ToV related to HCP consultant participation in an event may also fall under R&D ToV definition. If so, they should be tracked and disclosed as R&D ToV.
Fees for Service and Consultancy	Fees include any remuneration for services provided. ToV related to meals and drinks must be clearly separated from fees during invoicing process. In cases where meals and drinks are not split according to this guideline, the full amount will be allocated as fees. Any additional compensation (e.g. travel time compensation or similar) provided to an HCP must be tracked as a 'Fee for Service and Consultancy'.
Foundations	In Novo Nordisk, an explicit definition of a foundation does not exist but a foundation has to be seen as a non-profit organisation set up to finance or complete projects of a social, educational or charitable nature. Depending on the nature of the foundation, it could be defined as an HCO, under certain circumstances (to be evaluated case by case). The first paragraph above generally applies to Novo Nordisk related foundations, e.g. World Diabetes Foundation (WDF) and Novo Nordisk Haemophilia Foundation (NNHF). In Novo Nordisk, we consider all foundations as being independent from Novo Nordisk as this is also part of the respective foundation principles. Foundations (related to Novo Nordisk or not) are neither an integrated part of Novo Nordisk nor an intermediary acting on behalf of Novo Nordisk. Moreover, Novo Nordisk related foundations are neither pharma companies nor EFPIA members themselves and therefore not subject to the EFPIA Disclosure code. For clarification, WDF and NNHF have been assessed and are not considered HCOs.
Grants	See 'Donations and Grants'.
HCO (Health Care Organisation)	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 HCP's provide services.

Terminology	Novo Nordisk approach
	One-person HCOs (consisting of only one HCP) are defined as an HCP, in accordance with the ABPI Code of Practice. Laboratories are not considered HCOs. However, if the "laboratory test" is part of an activity within the scope of the Code e.g. R&D, the related ToV will be reported in line with the Code provision. Patient Organisations (POs) are not HCOs. Relations to PO's are governed through the 'EFPIA Code of Practice on Relationships between Pharmaceutical Industry and Patient Organisations' and the ABPI Code of Practice. The EFPIA Disclosure Code deviates from the Novo Nordisk definition and therefore, Novo Nordisk will follow the definition as stated by EFPIA for the purpose of complying with the EFPIA Disclosure Code. Each affiliate will however need to adjust this definition as required by its national Member Association.
HCP (Health Care Professional)	Each Affiliate will need to adjust this definition as required by its national Member Association. 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
Investigator Meetings	An Investigator Meeting is an event organised by/on behalf of Novo Nordisk with the purpose of training and informing investigators and other site staff about various aspects of the clinical trial. The Investigator Meeting targets participants from several clinical trial sites and when conducted face-to-face takes place outside of the clinical trial sites' premises. Depending on where the trial is in its lifecycle, it can be an initial, interim or a results Investigator meeting. Investigator results meetings can be either conducted as face-2-face meetings or as virtual online meetings.

Terminology	Novo Nordisk approach
	Per this definition, a ToV related to an Investigator Meeting will always fall under R&D ToV.
Investigator-Sponsored Study	Investigator Sponsored Study (ISS) is a clinical or non-interventional study activity for which Novo Nordisk does not act as the sponsor of the study and does not accept any responsibility for its conduct, but provides funding and/or products. The clinical activities are ISS consisting of clinical trials and Non-interventional Studies (NIS) for which Novo Nordisk is not the trial/study sponsor, but provides funding and/or products. If an ISS falls within the definition of R&D, then it shall be tracked and disclosed as aggregated R&D ToV. However, if the ISS does not fall within the R&D definition (e.g. if it is a non-interventional retrospective study), it shall be tracked and disclosed as ToV to an individual recipient.
Market Research Programmes (MRP)	In cases where HCPs participating in Market Research Programs (MRP) are "blinded" or "double blinded" for the sake of methodology of the MRP and the identity of the HCP therefore cannot be revealed to Novo Nordisk (and/or the other way around), related ToV will not be tracked and disclosed.
Meals and Drinks	Meals and drinks are not covered by the EFPIA disclosure requirements, and should therefore be clearly separated from other ToV in the tracking/payment process. If an invoice includes meals and drinks, it is the responsibility of the payer to ensure that the invoice is split into the correct GL Accounts thereby ensuring meals and drinks are clearly separated and can be filtered out prior to disclosure. For manual ToV registrations through either a 3rd party or NN employee, meals and drinks should also be excluded, unless subject to disclosure per local legislation/by local Member Association
Medicinal Products	Medicinal Products as used in the EFPIA HCP/HCO Disclosure Code has the meaning set forth in Article 1 of the Directive 2001/83/EC, including medicinal products, immunological medicinal products, radiopharmaceuticals, medicinal products derived from human blood or human plasma, for which a marketing authorisation has been delivered in application of Directive 2001/83/EC.
Member Associations	Collectively, the national Member Associations or their constituent members, as the context may require, and bound by the EFPIA Disclosure Codes of practice, including the EFPIA HCP Code, the EFPIA PO Code and the EFPIA HCP/HCO Disclosure Code.

Terminology	Novo Nordisk approach
Member Companies	Collectively, "corporate members" (as defined in the HCP Code) of EFPIA, their respective parent companies, if different, subsidiary companies (irrespective of whether a subsidiary is a company or such other form of enterprise or organisation) and any companies affiliated with corporate members or their subsidiaries. Separate entities belonging to the same multinational company – which could be the parent company (e.g. the headquarters, principal office, or controlling company of a commercial enterprise), subsidiary company or any other form of enterprise or organisation – shall be deemed to constitute a single company and is as such committed to compliance with the EFPIA Disclosure Codes.
Platform for Disclosure	Each Novo Nordisk EFPIA Affiliate will have to disclose according to requirements specified by each national Member Association.
Principal Practice	Novo Nordisk will use the Primary Practice address registered in Novo Nordisk's CRM-system (SELAS) or in the HCP Portal master data. In very exceptional cases where an HCP does not have a Principal Practice, the Private Address might be used.
Publication support	HCP authors of scientific publications receive an in-kind transfers of value when NN covers expenses for publication services provided by external agencies (e.g. statistical analysis, medical writing, editing or similar services). If publication support provided by NN is related to activities that fall within the definition of R&D, then the ToVs shall be tracked and disclosed under R&D category. However, if the supported publication is related to the activity that does not fall within the R&D definition (e.g. a non-interventional retrospective study) it shall be tracked and disclosed as ToV to an individual recipient under the Fees for Services and Consultancy category.
Recipient	Any HCP or HCO as applicable, in each case, whose primary practice, principal professional address or place of incorporation is in an EFPIA member country. Wholesalers, distributors or retailers of medical products are not Recipients. Recipient is a clearly identifiable individual HCP or HCO. Novo Nordisk follows the "first HCP/HCO recipient of ToV" approach to disclosure. This means that Novo Nordisk tracks and discloses ToVs to the first recipient in scope for EFPIA disclosure.

Terminology	Novo Nordisk approach
	For example, honoraria payments are tracked in full to the contracted HCP/HCO, to whom the payment is made. This means that Novo Nordisk does not attempt to identify and track whether parts of a payment to the first receiving HCP/HCO has been passed on to other HCPs/HCOs. One exception does apply for the situation of "Registration Fees". For HCP delegates from an EFPIA country, where Novo Nordisk make payments for congress/conference registration fees to an EFPIA HCO, this ToV must be tracked to the HCP delegate. Other ToVs, such as travel and accommodation, provided directly by Novo Nordisk or by third parties acting on Novo Nordisks behalf, are tracked to the individual identifiable HCP receiving such ToV.
Registration Fee	All registration and participation fees related to delegate participation in conferences, symposia, congresses or similar external events. This type of ToV will always be disclosed as a ToV to an HCP/HCO and not as R&D ToV. See above "Recipient" how Registration Fees are disclosed in detail. For authors/presenters of abstract/poster connected to a Trial/Study/Project ID, the registration fee is disclosed under R&D (see R&D ToV definition for details on non-interventional studies).
Related Expenses for 'Fees for service and consultancy'	Any ToV related to 'Fees for service and consultancy', e.g. accommodation, travel, etc. Excluding meals and drinks.
Report Corrections	Corrections of the ToV report will be managed by Novo Nordisk on a case-by-case basis.
Reporting Period	Disclosure is made on an annual basis, and each reporting period covers a full calendar year (the "Reporting Period"). The Reporting Period is the calendar year 2017 and disclosure is made no later than 30 June 2018. In accordance with the ABPI Code of Practice, data are submitted to the ABPI by 29th March for inclusion on the central platform. Tracking of ToVs will follow the payment date and not the date of event. E.g.: An event takes place in November 2016 and the ToV is paid in February 2017. This ToV will be tracked in 2017 and disclosed in 2018. ToVs made under multi-year contracts will also follow the payment date of each individual payment.

Terminology	Novo Nordisk approach
Research and Development Transfers of Value (R&D ToV)	All ToVs to HCPs or HCOs related to the below will be disclosed as R&D ToV (aggregated): • Non-clinical research activities (incl. service/consultancy, grants and research collaborations) with or without connection to any Project or Study ID. • Service/consultancy, Investigator Sponsored Study Activities or grant associated with clinical development and connected* to a Project ID or Trial ID. • Service/consultancy, Investigator Sponsored Study activities or grants associated with prospective non-interventional studies and connected* to a Project ID or Study ID (except epidemiological studies based on external databases and registries). Excluded from the R&D are: • ToV related to epidemiological studies based on external databases and registries. • ToV related to retrospective non-interventional studies (both Novo Nordisk and Investigator Sponsored) • ToV related to contribution to an individual HCO/HCP to cover the cost of an event** (event sponsorship agreement, conference/congress/symposia registration fees or related travel and accommodation). • ToV related to activities not covered by the R&D definition above (including grants, donations and sponsorships). These four types of ToV will be disclosed under the relevant HCP/HCO category. *Connection to a specific Project/Study/Trial ID must be stated in the written agreement between Novo Nordisk and HCPs/HCOs on service/ consultancy or grant/donation. **Any externally organised event or Novo Nordisk event, where the HCP has a role of passive delegate. "Passive" means that the HCP does not provide a service for Novo Nordisk at the event, or directly related to the event.
Sponsorship Agreement	As a starting point, sponsorships are established with an expectation of a return on investment by means of marketing opportunities, e.g. the company's logo on course material, folders, websites, banners and clothes, if provided to a company/organisation. Donations and grants are offered without such expectation. Sponsorships can only be provided to an HCO. Covering the costs for an individual HCP to participate in an event or similar activity is not considered a sponsorship and will be tracked as a 'Contribution to costs of Events'.

Terminology	Novo Nordisk approach
	Sponsorship Agreements are formalised in contracts that describe the purpose of the sponsorship and the related ToV, e.g.: • Hire/rental for booths in country where HCOs has its principal establishment (even if third party is appointed by HCOs to manage the event). • Advertisement space (in paper, electronic or other format). • Satellite symposia at a congress. • Sponsorship of speakers/faculty. • If part of a package, drinks or meals provided by the organisers (included in the "Sponsorship Agreement"). Courses provided by an HCO (where the Member Company does not select the individual HCPs participating). Sponsorships cannot be provided to an individual HCP. Covering the costs for an individual HCP delegate to participate in a conference, congress, symposia or similar activity is not considered a sponsorship and will be tracked and disclosed as a 'Contribution to costs of Events' "Registration Fees" "Travel & Accommodation". Sponsorships, defined as a financial or non-financial contribution: • for a specific activity/project/event • for the purpose of healthcare related education, information, research, scientific exchange • for promotional or non-promotional purposes • where Novo Nordisk receives a direct tangible benefit in return. Sponsorships provided to HCOs should be tracked and disclosed as a 'Contribution to costs of Events' (Sponsorship agreements with HCOs/third parties appointed by HCOs to manage an event).
Time of Disclosure	Novo Nordisk EFPIA Affiliates have to disclose ToV and Affiliate Methodology Note no later than 30 June covering the previous year.
Transfers of Value (ToV)	Disclosure of a ToV follows the Recipient and not the ultimate beneficiary of the ToV.

Terminology	Novo Nordisk approach
	All ToVs to the Recipient HCPs and HCOs will be stated in gross amounts, however excluding VAT. Novo Nordisk will disclose ToV as reported in Novo Nordisk's financial systems. This means that any related taxes, not specifically listed as "VAT" will be included in the disclosed amounts. Examples include "social security expenses" and "city tax". VAT will be excluded where possible, but may in some cases be included for transnational ToV where VAT is not deductable locally. ToV related to Novo Nordisk company organised events will only be tracked and disclosed if these are related to individual travel and individual accommodation. . This means that all other internal or external costs e.g. facilities, conference roomstranslation services, etc. will not be split and allocated to participating HCP individuals and willnot be disclosed. ToVs related to medical samples, investigational compounds and biological samples are excluded from disclosure obligations. In cases where Novo Nordisk booked and paid travel and/or accommodation, but the HCP did not show up, ToV will not be allocated to this HCP. An expense held by Novo Nordisk is not in itself considered a ToV.
Travel	Costs of flights, trains, baggage handling, car hire, tolls, parking fees, taxi, visa related expenses, etc. Transport expenses that are not directly associated with/allocated to an individual HCP (e.g. where mass group transport by bus/coach is used) will not be disclosed.
Unique Identifier	Adding a unique identifier in the disclosure report will be a decision of each Novo Nordisk EFPIA affiliate. All Novo Nordisk EFPIA Affiliates are strongly encouraged to add SIEBEL/SELAS ID to the SAP HCP/HCO master data in order to limit workload when aggregating data for disclosure, and in order to increase the data quality of the disclosure.