

Sandoz Ltd (UK) Methodological Note

on Disclosure of Payments and other Transfers of Values to Health Care Professionals and Health Care Organizations following the 'EFPIA Code on Disclosure of Transfers of Value'

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1. Reference to National Transparency Laws and Regulations

Sandoz supports laws and regulations that promote transparency around relationships between healthcare companies, Healthcare Professionals (HCPs), Other Relevant Decision Makers (ORDMs) and Healthcare Organizations (HCOs) associated with Transfers of Value (ToVs)¹ related to prescription-only medicines by establishing a single, consistent transparency standard in Europe for disclosing ToVs across its divisions and European countries, by following the EFPIA transparency requirements and requirements set in local transparency laws.

As a Company and member of the national EFPIA Member Association Sandoz UK Ltd (Sandoz) complies with the obligation to collect, disclose and report ToVs related to prescription-only medicines to HCPs/ORDMs/HCOs in accordance with the: *Association of the British Pharmaceutical Industry*.

Sandoz has developed HCP/ORDMs/HCO unique identifiers to ensure that the identity of the HCP/ORDMs/HCO benefitting from the ToVs is clearly distinguishable for each Sandoz affiliate.

2. Purpose of the Methodological Note

This document is intended to serve as supporting documentation for the 2020 Sandoz affiliate disclosure report. Sandoz UK's position is based on the interpretation of the current version of the EFPIA and ABPI Disclosure Code.

The Methodological Note summarizes the disclosure recognition methodologies and business decisions as well as country specific considerations applied by Sandoz UK in order to identify, collect and report ToVs for each disclosure category as described in Section 23.05 of the EFPIA Disclosure Code and Clause 24 of the ABPI Code of Practice.

Localization guidance:

- No localization is required unless specific requirements for the Methodological Note are stated in the national transparency laws/regulations and/or local transposition of the EFPIA Disclosure Code.
- If such requirements exist, these should be clearly described in this chapter.

¹ A definition on the terms "HCP/HCO" and "ToVs" is provided in chapter 9 of this document.

3. Sandoz's Commitment and Responsibility for Disclosure

Sandoz supports laws and regulations that promote transparency around relationships between healthcare companies and HCPs/ORDMs/HCOs associated with ToVs related to prescription-only medicines.

Sandoz establishes a single, consistent transparency standard for disclosing ToVs in all EFPIA countries.

Localization guidance:

Text changes to chapter 3 (apart from translation) are not recommended as these statements have been defined together with Corporate Communications to reflect the position of Novartis Group.

4. Scope of the Novartis Disclosure on Transfers of Value

This 2020 Sandoz affiliate Disclosure Report follows the disclosure standards pursuant to the ABPI Code of Practice 2019 and EFPIA Disclosure Code. Subject to this disclosure report are all direct or indirect ToVs related to prescription-only medicines disclosed by Sandoz UK to or for the benefit of a Recipient made by any Sandoz affiliate as described in Article 23 of the EFPIA Disclosure Code. Further details on the disclosure scope will be provided in chapter 4 of this document.

The legal definition of 'prescription-only medicine' is pursuant to the ABPI Code of Practice. ToVs related prescription-only medicines are reported in total following the disclosure requirements of the EFPIA Disclosure Code and Clause 26 of the ABPI Code 2019.

In summary:

The 2020 Sandoz UK affiliate EFPIA/ABPI Disclosure Report covers direct and indirect ToVs, payments, in kind or otherwise, made to HCPs/ORDMs/HCOs in connection with the development and sale of prescription-only medicinal products exclusively for human use, whether for promotional purposes or otherwise.

In this/these reports, Sandoz discloses the amounts of value transferred by type of ToVs with data coverage from January 1st 2020 to December 31st 2020.

Whenever possible, Sandoz UK follows the principle of disclosure on individual HCP/ORDM/HCO level, to ensure that each Recipient is referred to in such a way that there is no doubt as to the identity of the HCP/ORDMs/HCO benefitting from the ToVs

subject to the correct permissions being obtained from HCPs/ORDMs. Where permission is not given to disclose by name specific HCP/ORDMs data this will be disclosed as an aggregate figure detailing the number of HCP/ORDMs included in the aggregate figure. Aggregate disclosure for non Research and Development ToVs is only used in exceptional cases, e.g. if consent could not be obtained despite best efforts or in case of withdrawal of consent.

5. Sandoz Disclosure Recognition Methodology and Related Business Decisions

This chapter represents the central pillar of this Methodological Note. It provides comprehensive information on the terminology definitions, recognition methodology and business decisions that affected how the published ToVs data was established for each category of the disclosure report.

Localization guidance for all subsequent subchapters:

- Enhance text below based on national disclosure code or local transparency regulations where applicable with country-specific
 - Reference to local national disclosure code or local transparency regulations
 - General disclosure obligations
 - Business decisions
 - Exceptions
- Localize name of division and affiliate.

5.1 Definition of Direct and Indirect Transfer of Values

Sandoz applies the EFPIA definition of ToVs as outlined in EFPIA Disclosure Code Definitions - pursuant to the Clause 26 of the ABPI Code of Practice 2019.

According to the EFPIA Disclosure Code Definitions, the following definitions apply throughout this report:

- Direct ToVs are defined as those ToVs, payments or in kind, made directly by the Sandoz affiliate to the benefitting HCP/ORDMs/HCOs.
- Indirect ToVs are defined as those ToVs made through an intermediary (third party) on behalf of a Sandoz affiliate for the benefit of HCP/ORDMs/HCO where the Sandoz affiliate knows or can identify the HCP/ORDMs/HCO that benefits from the ToVs.

In general, ToVs are reported at the level of the first identifiable Recipient which falls under the ABPI definition of an HCP/ORDMs/HCO. To the extent possible, disclosure is made under the name of the individual HCP/ORDM or at the HCO level, as long as this could be achieved with accuracy, consistency and compliance with the General Data Protection Regulations (GDPR), EFPIA Disclosure Code and pursuant to Clause 26 of the ABPI Code of Practice 2019. Where a ToV was made to an individual HCP/ORDM

rendering services on behalf of an HCO indirectly via this HCO, such ToVs are only disclosed once on either Recipient level.

Generally, ToVs to HCPs/ORDMs via an HCO are disclosed at the first level Recipient (HCO), or exceptionally at second level Recipient as mentioned in Section 5.3.2.1, if a contract with an HCO specifies that part of the amount must be used to engage HCPs/ORDMs nominated by Sandoz UK. When a tripartite contract exists between another affiliate an HCO and an HCP/ORDM, with the HCP/ORDM as benefitting party, ToVs are disclosed at HCP/ORDM level. If Sandoz UK holds a contract with a non-HCO Third-Party vendor acting on behalf of Sandoz UK and who is contracting independent HCP/ORDM/HCO to provide a reportable activity, ToVs are disclosed at the individual subcontracted HCP/HCO level, unless the HCP/ORDM/HCO must remain unknown in order to comply with good market practices or Sandoz UK internal rules.

ToVs from distributors of Sandoz UK to HCPs/ORDMs/HCOs whose primary practice is in an EFPIA country must be disclosed if the distributor is making a ToV on behalf of Sandoz UK (influencing the promotional activities and selection of Recipient). ToVs to HCPs/ORDMs/HCOs made through a Continuous Medical Education (CME) non-HCO provider are disclosable if the 3rd party CME provider is acting on behalf of Sandoz UK influenced choice of HCPs/ORDMs/Faculty).

5.2 Definition of Cross-border Transfer of Values

Sandoz UK applies the EFPIA definition of cross-border ToVs as being a Transfer of Value to an HCP/ORDM/HCO that **occurred outside** the country where the Recipient has its primary practice, principal professional address or place of incorporation provided that this country is an EFPIA regulated country.

In general, such ToVs are disclosed in the country where the Recipient has its principal practice, principal professional address or place of incorporation - pursuant to the ABPI Code of Practice 2019.

5.3 Transfer of Value Categories According to the EFPIA Disclosure

Sandoz UK applies the EFPIA definition of the ToVs categories as outlined in EFPIA Disclosure Code Article 23.05 - pursuant to Clause 26 of the ABPI Code of Practice 2019.

The following categories constitute the ABPI Disclosure Template for the 2020 Sandoz UK Disclosure Report.

- Joint Working with HCO
- Donations, Grants and Benefits to an HCO
- Event Sponsorship to HCO/HCP/ORDM
- Event Registration Fees to HCO/HCP/ORDM
- Event Travel and Accommodation to HCO/HCP/ORDM
- Service Fees and consultancy to an HCO/HCP/ORDM

- Service Expenses related to service and consultancy to an HCO/HCP/ORDM
- Research and Development

Details on the recognition methodology and business decisions affecting how the published ToVs data was constructed for each category can be found in the subsequent sub-chapters.

5.3.1 Transfer of Values Related to Donations and Grants

Sandoz UK affiliate applies the ABPI Code Clause 19 as a definition of Provision of medical and educational goods and services in the form of donations, grants and benefits in kind to institutions organisations or associations that are comprised of health professionals and/or provide healthcare or conduct research.– pursuant to the EFPIA Disclosure Code Article 23.05.

Grants to a hospital/university department or teaching institution are disclosed in the name of the legal entity that is the Recipient of the ToVs – this may be the hospital, university or independent department within these organizations.

ToVs to a charitable organization are disclosed under the “Donations and Grants” category in the name of the benefitting HCO if the charitable organization falls under the ABPI Code definition of a benefitting HCO. Charitable product donations made to HCOs in the context of humanitarian aid are also disclosed in the “Donations and Grants” category.

When grant requests from HCOs include explicit support for publication, then these ToVs are disclosed in the “Donations and Grants” category.

5.3.2 Transfer of Values Related to Contribution to Costs of Events

Events are defined as promotional, scientific or professional meetings, congresses, conferences, symposia, and other similar events (including but not limited to advisory board meetings, training or conducting of investigator meetings for clinical trials and non-interventional studies) organized or sponsored by or on behalf of the Sandoz UK pursuant to schedule 1 of the EFPIA Disclosure Code and the ABPI Code 2019.

ToVs to participating HCPs/ORDMs/HCOs related to such events falling under the definition above are disclosed in the “Costs of Events” sub-categories “Sponsorship Agreements”, “Registration Fees” or “Travel and Accommodation”. ToVs that by exception fall into the “Fees for Service and Consultancy” or “Research and Development” categories are outlined in the respective chapters 5.3.3 and 5.3.4.

5.3.2.1 Transfer of Values Related to Contribution to Costs of Events – Sponsorship Agreements

Sandoz UK applies the EFPIA definition of the “Sponsorship Agreements” category as outlined in EFPIA Disclosure Code Article 23.05, following the principle that “Sponsorship Agreements” are formalized in contracts that describe the purpose of the sponsorship and the related direct or indirect ToV – pursuant to Clause 19.2 supplementary information of the ABPI Code of Practice 2019.

In general, indirect sponsorship of an HCP/ORDM through an HCO is disclosed under the “Sponsorship Agreements” category as payment to the HCO as first level Recipient of the ToV. This applies to the following categories: ToVs related to intermediaries selecting the faculty who acted as speakers or faculty at an event; ToVs related to advertising space, sponsoring of speakers/faculty, satellite symposia at congresses, courses provided by HCOs.

ToVs made through a professional conference organizer (PCO) as intermediary e.g. for the hire of booths or stand space on behalf of an HCO, are disclosed as ToVs either in the “Sponsorship Agreements” category.

If the contract requires the HCOs to use some of the amount to invite a number of HCPs/ORDMs selected by Sandoz UK to an event, the ToV is split and disclosed based on the ToVs category the amount was used for (“sponsoring agreements” of speakers/faculty; “registration fees” or “travel and accommodation”) individually in the name of each HCP/ORDM.

If an intermediary organized an event with sponsorship of Sandoz UK on behalf of more than one HCO, the ToV is disclosed based on the actual ToV allocated to each benefitting HCO wherever possible. In cases where it was not possible to accurately allocate the ToVs to each HCO involved in the event, it was assumed that all HCOs had similar levels of involvement. In consequence, the ToV was divided by the number of HCOs, which would each be reported as having received their equal share of the ToVs.

Sandoz UK discloses ToVs related to preceptorships considering that such non-promotional independent “practical” training offered to HCPs/ORDMs by other HCPs/ORDMs or HCOs – typically in a specific disease area at a reputed teaching institution (faculty of medicine, university, university hospital) – falls under the definition of “Events” and is disclosed in the name of that contracting entity.

5.3.2.2 Transfer of Values Related to Contribution to Costs of Events – Registration Fees

Sandoz UK applies the EFPIA definition of the “Registration Fees” related to cost of events categories as outlined in EFPIA Disclosure Code Article 23.05 – pursuant to Clause 22.5 of the ABPI Code of Practice 2019.

In general (and for all types of events), whenever registration fees were charged for an event organized or sponsored by or on behalf of Sandoz UK, they are disclosed in the name of the benefitting HCP/ORDM or HCO. The total amount of registration fees paid in a given year to a HCO should be disclosed on an individual basis. The total amount of Registration Fees paid in a given year to a HCP/ORDM who is the clearly identifiable Recipient is disclosed on an individual basis (in his/her name) where the correct consent has been gathered.

ToVs related to virtual congresses (e-congresses) are reported as actual spend. Aggregate spend is disclosed in the name of the benefitting HCP/ORDM or HCO "Event Registration Fees" category.

5.3.2.3 Transfer of Values Related to Contribution to Costs of Events – Travel & Accommodation

Sandoz UK applies the EFPIA definition of the "Travel and Accommodation" related to cost of events categories - pursuant to Clause 22.5 of the ABPI Code of Practice 2019.

ToVs covered under the "Travel and Accommodation" category include costs of transportation (e.g. flights, trains, buses, taxis, etc., car hire tolls, parking fees) and accommodation (e.g. hotel, apartment, etc.).

In general, ToVs related to travel and accommodation are disclosed at first level Recipient basis. If the ToVs are made through an HCO or intermediary (third party), it will be disclosed at individual HCP/ORDM level whenever possible (see chapter 5.1).

ToVs related to travel and accommodation for a group of HCPs/ORDMs such as group transportation by bus are disclosed by division of total to each individual HCP/ORDM. If the mass transportation is shared by a group of HCPs/ORDMs who have their primary practice in different countries, the ToVs are disclosed in aggregate with the total cost divided equally among the planned number of benefitting HCPs/ORDMs per country.

In case the benefitting HCP/ORDM partly bears the costs related to travel and accommodation as defined in Clause 22.1 supplementary information of the ABPI Code of Practice 2019, the net amount of the Sandoz UK payment offset by payment from HCP/ORDM is disclosed as ToV under the "Travel and Accommodation" category in the name of the HCP/ORDM.

5.3.3 Transfer of Values Related to Contribution to Fees for Service and Consultancy

5.3.3.1 Transfer of Values related to Contribution to Fees for Service and Consultancy – Fees

Sandoz UK applies the EFPIA definition of the "Fees for Service and Consultancy" category as outlined in EFPIA Disclosure Code Article 23.05 - pursuant to Clause 23 of the ABPI Code of Practice 2019.

ToVs covered under the “Fees for Service and Consultancy” category, whether made directly or through a third party to an HCP/ORDM/HCO, include but are not limited to services performed in connection with third-party congresses, speakers’ fees, speakers’ trainings, medical writing, data analysis, development of education material, interviews e.g. on Sandoz UK products or research, general consulting/advising, consultancy in an advisory role, completion of tool/questionnaire selection or analysis and services by other areas of Sandoz ,

Sandoz UK has formalized such collaboration in a contract describing the purpose of ToVs. In general, the ToVs received by the contracting entity – which may be an HCP/ORDM, a legal entity owned by an HCP/ORDM (considered an HCO under the EFPIA Disclosure Code) or an HCO – are disclosed under the “Fees for Service and Consultancy” category in the name of that contracting entity.

ToVs related to market research studies for which the identity of the Recipient was known to Sandoz UK, are disclosed under the “Fees for Service and Consultancy” category. ToVs related to market research studies for which the identity of the HCP/ORDM/HCO was not known to the Sandoz UK are not disclosed as the right of the respondents to remain anonymous is embodied in market research definitions and relevant codes of conduct worldwide.

ToVs related to medical writing and editorial support made directly or indirectly to an HCO/HCP/ORDM are disclosed either under the “Fees for Service and Consultancy” in the name of the benefitting HCP/ORDM/HCO or under the “Research and Development” category in aggregate form – pursuant to Clause 23 of the ABPI Code of Practice 2019. The following instances of medical writing and editorial support are covered under the “Fees for Service and Consultancy” category: case studies, congress write ups, article and abstracts, manuscripts, poster, clinical management guideline, supplements.

ToVs related to the following Research and Development related activities (see chapter 5.3.4) but when they do not fall under the definition of Research and Development ToVs as stated by the EFPIA Disclosure Code and EFPIA HCP/ORDM Code Article 15 are disclosed under the “Fees for Services and Consultancy” category in the name of the benefitting Recipient, for example:

- Retrospective non-interventional studies not falling under the definition of Research and Development ToVs as per EFPIA Disclosure Code definition of Research and Development Schedule 1 and EFPIA HCP Code Article 15
- Investigator initiated trials, investigator sponsored trials and Investigator meeting, in the exceptional case when such ToV do not fall under the definition of Research and Development mentioned above
- Activities contracted to Contract Research Organizations (CROs) where Sandoz UK makes indirect ToVs to HCPs/HCOs but not falling under the EFPIA Research and Development definition
- Project activities related to e.g. disease area, mode of action, market placement, adjudication committees, speaker programs, scientific meetings, ethics committees,

steering committee and advisory board activities not in scope of the EFPIA Research and Development definition

- ToVs related to consultancy for tool/questionnaire selection or analysis and reporting of results not in scope of the EFPIA Research and Development definition

5.3.3.2 Transfer of Values related to Contribution to Fees for Service and Consultancy – Related Expenses

Sandoz UK fully complies with the EFPIA definition of the “Fees for Service and Consultancy - Related Expenses” category as outlined in EFPIA Disclosure Code Article 23.05 - pursuant to the Clause 23 of the ABPI Code of Practice 2019.

In general, the ToVs amount related to expenses such as travel and accommodation cost associated with the activity agreed to in a “Fees for Service” or “Consultancy” contract do not constitute part of the fees itself; in consequence such ToVs are disclosed under the “Related Expenses” category in the name of the benefitting HCP/ORDM/HCO.

In case such expenses were not material (e.g. of limited value), or when such expenses despite best effort could not be accurately disaggregated from the fees, such ToVs have been disclosed as part of the total amount of fees under the “Fees for Service or Consultancy” category.

5.3.4 Transfer of Values Related to Research and Development

Sandoz UK applies the EFPIA definition of the “Research and Development” category as outlined in EFPIA Disclosure Code – Definitions, the definition of non-clinical studies in the OECD Principles on Good Laboratory Practice, the definition of clinical trials and non-interventional studies (as defined in Directive 2001/20/EC and Section 15.01 of the HCP Code) - pursuant to the Clause 23 supplementary information ABPI Code of Practice 2019.

ToVs related to the following Research and Development activities are disclosed under the “Research and Development” category in aggregate form whenever they fall under the definition of Research and Development by the EFPIA Disclosure Code/Clause 24 ABPI Code of Practice, for example:

- Activities related to the planning or conduct of non-clinical studies, clinical trials or prospective non-interventional studies and that involve the collection of patient data from or on behalf of individual, or groups of HCPs specifically for the study (Section 15.01 of the HCP Code).
- IIT (Investigator initiated trials) and IST (Investigator sponsored trials - since, although not initiated by Sandoz UK, they may benefit from Sandoz UK
- Post marketing trials, investigator meetings - in which case the total ToV amount is disclosed and in case of participating HCP from other countries, the total actual cost per meeting (incl. infrastructure, travel, logistic and with exclusion of meals whenever possible) is divided by the number of participants per country of practice

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- Activities contracted to CROs, where Sandoz UK makes indirect ToVs to HCPs/HCOs falling under the definition of Research and Development
 - ToVs related to early stage research if falling under the definition of Research and Development in the EFPIA Disclosure Code/ABPI Code of Practice 2019.

In case ToVs relating prospective and retrospective non-interventional studies cannot be distinguished, all non-interventional studies are disclosed on an individual basis.

ToVs made by or on behalf of Sandoz UK **related to consultancy activities** are disclosed under the **“Research and Development” category** in aggregate form whenever they fall under the definition of Research and Development by the EFPIA Disclosure Code: consultancy activities related to the planning/conduct of non-clinical studies, clinical trial or prospective non-interventional studies, ethics committees, steering committee and advisory board activities related to the planning or conduct of non-clinical studies, clinical trial or prospective non-interventional studies, adjudication committees, speaker programs, scientific meetings.

ToVs related to **licensing fees** paid for the use of Clinical/Health Economics and Outcomes Research questionnaires and tools, if the questionnaires and tools are intended for use with an Research and Development project/study are reported in aggregate form under the “Research and Development” category.

The following instances of medical writing and editorial support (as defined in chapter 5.3.3) are covered under the “Research and Development” category: investigator’s brochure (trials), clinical study report (trials), clinical report, safety report; generally all types of medical writing related to clinical trials or related to Research and Development activities.

6. Measures Taken to Ensure Compliance with Data Privacy Requirements

This chapter describes measures taken by Sandoz UK to ensure compliance with data privacy regulations, rules on consent collection and managing of relevant information in compliance with relevant internal rules, data privacy laws and regulations.

6.1 Safeguarding Measures to Address Lawful Collection, Processing and Transfer of HCPs/ORDMs Personal Data

Data privacy refers to the individual’s fundamental right to control the use of, access to and disclosure of information that describes or identifies the individual (“personal Information”). To fulfil the transparency disclosure requirements, it is necessary to collect, process and disclose such personal data within and outside of Sandoz UK. This data will be published for 3 years in public domain and stored for a minimum of 5 years on record

by the Sandoz UK (publishing affiliate). The disclosure of such personal information by Sandoz UK is at all times limited to the intended purposes.

In case personal data had to be transferred from countries to the central Novartis Transparency data repository manually (e.g. Excel) or via interfaces, applicable local regulations for the transfer were assessed at local level and managed accordingly. Where required, the transfer of data to a third country (outside the EU/EEA) was approved by the data controller's Sandoz UK country data protection authority (e.g. Information Commissioner).

6.2 Consent Collection

Consent with HCPs/ORDMs is collected through the agreements entered into between Sandoz UK and the HCP/ORDMs, with the consents recorded in the applicable Sandoz system. .

Where consent is given, HCP/ORDM data is disclosed by name.

Where consent was either not given by HCO/ORDM or not documented sufficiently to prove the existence of consent, ToVs are disclosed on aggregate level only, with details of the number of HCPs/ORDMs included in the aggregate amount.

In the event of death of an HCP/ORDM by the time of disclosure (by the publication date) the ToV is reported in aggregate.

.Consent for the publication of the ToVs is obtained and documented as such before disclosing the data on an individual HCP/ORDM/HCO level where applicable². Consent management procedures were conducted in alignment with the UK Data Protection Act 2018 and the EU General Data Protection Regulation (together, the "**UK Data Privacy Legislation**").

Consent is obtained for each interaction with a HCP/ORDM/HCO.

Sandoz UK does not accept partial consent or split disclosure.

Each HCP/ORDM has a right to withdraw the consent. Consent withdrawal has been assessed according to the relevant UK Data Privacy Legislation. Where consent is withdrawn, the applicable Sandoz UK system is updated accordingly.

² New EU Regulation (GDPR) lays down rules relating to the protection of natural persons with regard to the processing of personal data.

Any alternative way to manage individual publication of ToV (for example based on a different legal ground than the consent) is discussed with and assessed by the local Data Privacy Head.

7. Financial Aspects

This chapter focusses on the financial aspects related to recognition methodology and business decisions associated with the collection and disclosure of the ToVs information.

Sandoz UK complies with the Sandoz accounting principles and the financial disclosure methodology - pursuant to the ABPI Code of Practice 2019.

Sandoz UK decided to apply the following rules for ToVs payment dates based on type of ToVs: direct ToVs are disclosed based on the date the payment has been cleared via banking system. Indirect ToVs related to events such as congresses for which the dates of (in kind) expenses differ from the date(s) the event took place, are disclosed using the date of the last day of the event.

Sandoz UK discloses ToVs net amount only. If VAT cannot accurately be excluded, the full ToV amount is disclosed. Where income tax or equivalent is withheld by Sandoz UK on amounts earned by the HCP/ORDM then the ToV will include these amounts.

Currency treatment – foreign currency ToVs will be converted using actual exchange rates in agreement with the accounting policy of the Sandoz UK. ToVs will be disclosed in the local currency of the country where the disclosing entity is located. For direct and indirect ToVs, the foreign currency is converted to the local currency of the disclosing entity based on the transaction date. For cross-border ToVs, the foreign currency is converted to the local currency of the disclosing entity based on the average rate for the month in which the ToV occurred, using the Novartis Treasury rates.

In case of cross-border ToVs as defined in chapter 5.2, direct ToVs will be recognized when the payment has been cleared via the banking system and indirect ToVs will be related to the end date of the event.

In case of multi-year contracts, ToVs are recognized based on the date the payment has been cleared via the banking system.

8. Published Data

Sandoz UK applies the EFPIA definition of “Form of Disclosure” as outlined in EFPIA Disclosure Code Article 23.4 - pursuant to Clause 24 Transfer of Value, ABPI Code of Practice 2019.

Updates of published data are conducted on an as required basis to allow for reflection of data updates or consent withdrawal after disclosure submission. Where an HCP/ORDM disputes a disclosure the process defined by the ABPI is followed to gain a resolution quickly, and may, or may not, result in the transfer of value being moved to aggregate rather than by individual. Where an HCO disputes an amount all best effort will be made to have resolution as defined by the ABPI Code, including provision of invoices and other details as evidence.

Prior to annual publication of data in the UK on the national ABPI disclosure platform www.disclosureuk.org.uk all HCPs/ORDMs/HCOs are given pre-disclosure access to check their data, have it corrected, and if required change their consent status.

This data will remain published for 3 years in public domain and stored for a minimum of 5 years on record by the publishing affiliate.

Member Companies shall be able to modify, delete or in any way alter their disclosures at any time before or after the time of publication. The information disclosed shall remain in the public domain for 3 years after the time such information is first published.

9. Acronyms and Abbreviations

This chapter includes a list of acronyms, abbreviations and definitions for documentation purpose, based on Definitions in the EFPIA Disclosure Code whenever possible:

- **Contract Research Organization (CRO):** an organization that provides support to the pharmaceutical, biotechnology, and medical device industries in the form of research services outsourced on a contract basis.
- **Healthcare Professional (HCP): ABPI Definition** – Members of the medical, dental, pharmacy and nursing professions and any other person who in the course of their professional activities may administer, prescribe, purchase, recommend or supply a medicine.
- **Other Relevant Decision Maker (ORDM) : ABPI Definition** – ORDM are those with an NHS role who could influence in anyway the administration, consumption, prescription, purchase, recommendation, sale, supply or use of any medicine but who are not health professionals.
- **Healthcare Organization (HCO): ABPI Definition** – Either a healthcare, medical or scientific association or organisation such as a hospital, clinic, foundation, university or other teaching institution or learned society whose business address, place of incorporation or primary place of operation is in Europe or an organisation through which one or more health professionals or other relevant decision makers provide services.

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- **Member Associations:** as defined in the EFPIA Statutes, means an organisation representing pharmaceutical manufacturers at national level whose members include, among others, research-based companies. Collectively, the national Member Associations or their constituent members, as the context may require, are bound by the EFPIA Code.
 - **Member Companies:** as defined in the EFPIA Statutes, means research-based companies, developing and manufacturing Medicinal Products in Europe for human use.
 - **Professional Conference Organizer (PCO):** a company which specializes in the organization and management of congresses, conferences, seminars and similar events.
 - **Recipient:** Any HCP/ORDM or HCO/PCO as applicable, in each case, whose primary practice, principal professional address or place of incorporation is in Europe.
 - **Research and Development ToVs:** ToVs to HCPs or HCOs related to the planning or conduct of (i) non-clinical studies (as defined in OECD Principles on Good Laboratory Practice); (ii) clinical trials (as defined in Directive 2001/20/EC); or (iii) non-interventional studies that are prospective in nature and that involve the collection of patient data from or on behalf of individual, or groups of, HCPs specifically for the study.
 - **Transfers of Value (ToVs):** Direct and indirect transfers of value, whether payments, 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/ORDM/HCO that benefit from the Transfer of Value.