

	Teva Approach
Background	Mepha Pharma and Teva Pharma as Responsible Citizens and committed organizations in the Healthcare Sector are publishing a Transfers of Value report in order to meet transparency obligation and to demonstrate the Company's values.
Applicable Code	This Transfers of Value report is made according to the Swiss Pharma Cooperation Code.
Transfers of Value	In cash, as non-cash contributions, donations, grants or payments made either directly or indirectly in some other form for consultancy tasks or services, research and development, advertising, sales or other purposes, always in connection with medicinal products.
Educational Events	In order to be as transparent as possible, Mepha Pharma and Teva Pharma disclose their scientific events organized for HCPs under the title "educational events", even though there is no obligation under the Pharma Cooperation Code to do so.
Recipient of Transfer of Value	<i>Healthcare professionals</i>: physicians, dentists and pharmacists who are working in particular in a practice or hospital, together with pharmacists active in retail businesses, and persons who are authorised by Swiss law on therapeutic products, to prescribe, deliver or use prescription-only medicinal products for humans. <i>Healthcare organisations</i>: institutions, organisations, associations or other groups of healthcare professionals which provide healthcare services or consultancy tasks or other services in healthcare (e.g. hospitals, clinics, foundations, universities or other educational establishments, scientific societies or professional associations, community practices or networks, but not patient organisations).
Recipient's home country principle	Transfers of Value report includes not only Transfers of Value made to Recipients by Mepha Pharma and Teva Pharma but also Transfers of Value made to Recipients by foreign Teva affiliates.
Self-incorporated HCP	If the contracting party is a company owned by an HCP, the amount is disclosed as Transfer of Value to the HCO (the company).
Excluded Transfers of Value	- Payments to healthcare professionals for orders and deliveries of medicinal products - The delivery of free of charge samples of medicinal products to healthcare professionals - Objects intended for healthcare professionals, information and training materials of moderate value which are intended exclusively for the medical or pharmaceutical activity or used for advanced or further medical or pharmaceutical training and which, in both cases, are also of benefit to patients - Writing implements and pads of modest value, made available to participants at events by pharmaceutical companies; these writing implements and pads may not bear any references to the pharmaceutical company or to particular medicinal products - Payment for meals (including beverages)
Date of Transfer of Value	Donations and grants: - Monetary donation/grant: date of payment - In-kind donation/grant: date of the in-kind donation/grant provision Contributions to costs of events: - Sponsorships agreements with HCOs: start date of event - Registration fees, travel, accommodation: start date of event

	• Fee for service and consultancy: ○ Fees ▪ Fees linked to an event: start date of event ▪ Fees not linked to an event: date of payment (for example, fees paid to HCPs/HCOs in connection with a study) ○ Travel, accommodation: start date of event
Meals	• Meals disclosure is not required but these Transfers of Value may be included in the Travel & Accommodation amounts.
Transfer of Value in the case HCP finally does not participate at event	• In the case registration fee is paid and travel and/or accommodation is booked but the HCP does not attend an event, no Transfer of Value is disclosed to that HCP.
Transfer of Value provided to agency to support HCO's event	• Transfer of Value is reported for that HCO even if the Transfer of Value is actually provided only to an agency which organizes an event for the HCO.
Transfer of Value provided to HCO but ultimate recipients are HCPs	• Transfers of Value are reported for those HCPs if Teva knows or can identify HCPs that benefit from the Transfer of Value.
Multi-Year Contracts	• Transfers of Value are reported on the relevant date of payment or start date of event (see above), irrespective of the duration of the contract.
Value Added Tax (VAT)	• Transfers of Value are reported gross (cost + VAT) wherever possible. If a gross value is not available, then the net value is reported.
Currency Conversions	• All Transfers of Value are disclosed in local currency. • If a payment is captured in another currency, it is converted into local currency by applying the exchange rate for the month that is deemed to be the Date of Transfer of Value using Teva's official exchange rate.
Disclosure Period	• Each reporting period covers a full calendar year. • Transfers of Value are reported for all activities that take place in a given calendar year and for which an affiliate receives an invoice and makes a payment before the end of April next year.
Consent	• Teva collects consents for each relevant HCP/HCO interaction that should be disclosed individually by means of the contract or by means of a separate document. • Teva documents any consent revocation or opt-out. • If HCP's consent is not given or is withdrawn, Transfer of Value for that HCP is disclosed in aggregate and the Recipient's identity is therefore not publicly available.
Disclosure Language	• Disclosures are made in English.
Complaints or request for further information	• If a Complaint or request for further information is received it is directed to the Head Brand Management & Communication • Company's contact: https://www.mepha.ch/de/unternehmen/kontakt/
Media Contact	• Can be found here: https://www.mepha.ch/de/unternehmen/kontakt/