

Disclosure Methodological Note for *UAB Sicor Biotech filiāle Latvijā (Teva Latvia)*

Methodology of disclosure of payments made either directly or indirectly to health care professionals and pharmacists or health care providers

1. Disclosure of payments made either directly or indirectly to health care professionals and pharmacists or health care providers shall be made according to the Table C1 Data disclosure form.
2. Contribution to event related costs such as registration fees, travel and accommodation costs, fees for service and consultancy paid to health care professionals and pharmacists shall be disclosed in a personalized way aggregating all payments made to the person in one year.
3. Donations and grants, contribution to event related costs such as registration fees, travel and accommodation costs, fees for service and consultancy paid to health care providers shall be disclosed in the provider-based way aggregating all payments made to the provider in one year.
4. For transfers of value where certain information, which can be otherwise reasonably allocated to one of the categories mentioned above cannot be disclosed on an individual basis for legal reasons, shall be disclosed on an aggregate basis. Such aggregate disclosure shall identify the number of recipients covered by such disclosure, absolute basis and a percentage of all recipients and the aggregate amount attributable to transfers of value to such recipients.
5. In order to avoid duplication of disclosing the data in cases where payments to health care professionals and pharmacists are made through the health care provider the data shall be published once, to the extent possible in personalized way.
6. Research and development transfers of value, including clearly event related costs shall be disclosed on an aggregate basis.
7. All payments made either directly or indirectly to health care professionals and pharmacists or health care providers shall be disclosed in net amount of euros. Payments agreed in multiannual contracts shall be disclosed in the actual payment amount of the reporting year.
8. Each APME member company shall publish a note summarising the methodologies used by it in preparing the disclosures and identifying Transfers of Value for each category. The note shall describe the recognition methodologies applied and should include the treatment of multi-year contracts, VAT and other tax aspects, currency aspects and other issues related to the timing and amount of Transfers of Value for purposes of this Code, as applicable.