

**EFPIA HCP/HCO DISCLOSURE – METHODOLOGICAL NOTE FOR PUBLIC**

**COUNTRY: Austria**

**Date: 10.03.2026**

	<b>Teva Approach</b>
<b>BACKGROUND</b>	<ul style="list-style-type: none"> <li>ratiopharm Arzneimittel Vertriebs-GmbH as Responsible Citizen and committed organization in the Healthcare Sector is publishing a Transfers of Value („ToVs“) report in order to meet transparency obligation and to demonstrate the Company’s values.</li> </ul>
<b>APPLICABLE CODE</b>	<ul style="list-style-type: none"> <li>This ToVs report is made according to Article 9 of Pharmig Code of Conduct.</li> </ul>
<b>DEFINITIONS</b>	
<b>Recipients</b>	<ul style="list-style-type: none"> <li><b>Healthcare Professionals („HCPs“)</b> - Healthcare professionals are persons authorised to apply, administer or prescribe such as physicians, dentists, veterinary surgeons, dental practitioners, midwives, members of the nursing profession, medical laboratory services and paramedic and any other medical facilities, provided they require medical products to fulfil their tasks.</li> <li><b>Healthcare Organizations („HCOs“)</b> - Healthcare establishments, organizations or institutions.</li> <li><b>Retired HCPs</b> are included if ToVs occurred during their active status.</li> <li><b>Deceased HCPs</b> are excluded.</li> </ul>
<b>Kind of ToVs</b>	<ul style="list-style-type: none"> <li><b>Donations and Grants:</b> Donations and Grants to HCOs that support healthcare, including donations and grants (either cash or benefits in kind) to institutions, organizations or associations that are comprised of HCPs and/or that provide healthcare.</li> <li><b>Contributions to costs of events:</b> <ul style="list-style-type: none"> <li><b>Sponsorship agreements with HCOs / third parties appointed by HCOs to manage an event</b> – rental of booths at an event, advertisement space (in paper, electronic or other format), satellite symposia at a congress, paying the HCO to support the activities of speakers / faculty, drinks or meals provided by the organizers (included in the “Sponsorship Agreement“), courses provided by a HCO (where Teva does not select the individual HCPs participating).</li> <li><b>Registration Fees</b> - fees paid on behalf of HCP / HCO to register for an event.</li> <li><b>Travel &amp; Accommodation</b> - flights and other transportation costs (for example: trains, car hire, tolls, parking fees, taxis) and accommodation associated with events.</li> </ul> </li> <li><b>Fee for service and consultancy</b> <ul style="list-style-type: none"> <li><b>Fees</b> - speaker fees, medical writing, data analysis, development of educational materials, general consulting / advising, market research if Teva knows the identity of the HCP / HCO.</li> <li><b>Related expenses agreed in the fee for service or consultancy contract</b> - flights and other transportation costs (for example, trains, car hire, tolls, parking fees, taxis) and accommodation associated with fee for service or consultancy contract.</li> </ul> </li> <li><b>Research and Development („R&amp;D“)</b> - Transfers of Value to HCPs or HCOs related to the planning or conduct of (i) non-clinical</li> </ul>

	<p>studies (as defined in OECD Principles on Good Laboratory Practice); (ii) clinical trials (as defined in Regulation 536/2014); 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.</p> <p>If applicable, the Company discloses sponsorships and contributions for expenses related to events that were agreed upon in sponsorship contracts with professional congress organizers.</p>
<b>DISCLOSURE'S SCOPE</b>	
<b>Products concerned</b>	<ul style="list-style-type: none"> <li>• Transactions included in ToV report are related to Prescription-only medicines or OTC products.</li> </ul>
<b>Company concerned</b>	<ul style="list-style-type: none"> <li>• ratiopharm Arzneimittel Vertriebs-GmbH</li> </ul>
<b>Excluded ToVs</b>	<ul style="list-style-type: none"> <li>• The disclosure of meals is not required, but it might be included in the Travel&amp;Accommodation amounts.</li> </ul>
<b>ToVs date</b>	<ul style="list-style-type: none"> <li>• <b>Donations and grants:</b> <ul style="list-style-type: none"> <li>○ Monetary donation/grant: date of payment</li> <li>○ In-kind donation/grant: date of the in-kind donation/grant provision</li> </ul> </li> <li>• <b>Contributions to costs of events:</b> <ul style="list-style-type: none"> <li>○ Sponsorships agreements with HCOs: start date of event</li> <li>○ Registration fees, travel, accommodation: start date of event</li> </ul> </li> <li>• <b>Fee for service and consultancy:</b> <ul style="list-style-type: none"> <li>○ Fees <ul style="list-style-type: none"> <li>▪ Fees linked to an event: start date of event</li> <li>▪ Fees not linked to an event: date of payment (for example, fees paid to HCPs/HCOs in connection with a study)</li> </ul> </li> </ul> </li> <li>• Travel, accommodation: start date of event</li> </ul> <p>ToVs 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 March next year.</p>
<b>Direct ToVs</b>	<ul style="list-style-type: none"> <li>• Paid directly to Recipients by Teva.</li> </ul>
<b>Indirect ToVs</b>	<ul style="list-style-type: none"> <li>• Paid to Recipients via third party (e.g., travel agency or event organizer).</li> <li>• <b>ToV provided to agency to support HCO's event</b> - ToV is reported for that HCO even if ToV is actually provided only to an agency which organizes an event for the HCO.</li> <li>• <b>ToV provided to HCO but ultimate recipients are HCPs</b> - ToVs are reported for those HCPs if Teva knows or can identify HCPs that benefit from ToV.</li> </ul>
<b>Non-monetary ToVs</b>	<ul style="list-style-type: none"> <li>• Valued at actual cost to Teva.</li> </ul>
<b>ToVs in case of partial attendances or cancellation and refund</b>	<ul style="list-style-type: none"> <li>• In the case registration fee is paid and travel and/or accommodation is booked but HCP does not attend an event, no ToV is disclosed to that HCP. In the case of a partial attendance Teva is disclosing ToVs based on real HCP attendance.</li> </ul>
<b>Cross-border activities</b>	<ul style="list-style-type: none"> <li>• ToV report includes not only ToVs made to Recipients by ratiopharm Arzneimittel Vertriebs-GmbH but also ToVs made to Recipients by foreign Teva affiliates.</li> </ul>
<b>R&amp;D</b>	<ul style="list-style-type: none"> <li>• R&amp;D transactions are disclosed in aggregate only.</li> </ul>
<b>Voluntary disclosure</b>	<ul style="list-style-type: none"> <li>• Not applicable</li> </ul>

<b>SPECIFIC CONSIDERATIONS</b>	
<b>Country unique identifier</b>	<ul style="list-style-type: none"> <li>• Not applicable</li> </ul>
<b>Self-incorporated HCP</b>	<ul style="list-style-type: none"> <li>• If the contracting party is a company owned by an HCP, the amount is disclosed as Transfer of Value to the HCO (the company).</li> <li>• If the HCP has been nominated to attend an educational event by an HCO the transfer of value will be disclosed under HCO.</li> </ul>
<b>Multi-year agreements</b>	<ul style="list-style-type: none"> <li>• ToVs are reported on the relevant date of payment, irrespective of the duration of the agreement.</li> </ul>
<b>Country specificities</b>	<ul style="list-style-type: none"> <li>• Not applicable</li> </ul>
<b>Quality Checks</b>	<ul style="list-style-type: none"> <li>• Cross-checks between business and Compliance</li> </ul>
<b>DATA PROTECTION LEGAL BASIS</b>	
<b>Consent</b>	<ul style="list-style-type: none"> <li>• ratiopharm 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, based on the local requirements.</li> <li>• ratiopharm documents any consent revocation or opt-out.</li> <li>• 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.</li> <li>• If HCP revokes consent with any single Transfer of Value, all Transfers of Value provided to this HCP are included in the aggregate disclosure.</li> <li>• Consents from HCO are provided by Pharmig. Some HCOs have to be contacted individually (as described in the consent description provided by Pharmig).</li> <li>• If the HCOs are not included in the list provided by Pharmig, then an individual consent is collected from this HCO. If the consent is withdrawn, then the HCO is disclosed aggregated and the recipient's identity is therefore not publicly available.</li> </ul>
<b>Legitimate interest</b>	<ul style="list-style-type: none"> <li>• ratiopharm Arzneimittel Vertriebs-GmbH doesn't use legitimate interest to disclose HCPs individually.</li> </ul>
<b>FORM OF DISCLOSURE</b>	
<b>Date of publication</b>	<ul style="list-style-type: none"> <li>• Each reporting period covers a full calendar year.</li> <li>• ToVs are published by June 30 of the following year.</li> </ul>
<b>Disclosure platform</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.ratiopharm.at/transparenzinitiative.html">https://www.ratiopharm.at/transparenzinitiative.html</a></li> </ul>
<b>Disclosure language</b>	<ul style="list-style-type: none"> <li>• Disclosures are made in German.</li> </ul>
<b>DISCLOSURE FINANCIAL DATA</b>	
<b>Currency</b>	<ul style="list-style-type: none"> <li>• All Transfers of Value are disclosed in local currency- Euro.</li> <li>• If a payment is captured in another currency, it is converted into local currency at the exchange rate at the time of payment.</li> </ul>
<b>VAT</b>	<ul style="list-style-type: none"> <li>• Transfers of Value are reported net wherever possible. If a net value is not available, then the gross value is reported.</li> </ul>
<b>Calculation rules</b>	<ul style="list-style-type: none"> <li>• In-kind ToVs valued at actual cost.</li> <li>• Meals disclosure is not required but these Transfers of Value may</li> </ul>



	be included in the Travel & Accomodation amounts.
<b>ADDITIONAL INFORMATION</b>	
<b>Complaints or request for further information</b>	<ul style="list-style-type: none"><li>• Request for further information are forwarded and processed by the local disclosure responsible employee. The general contact is <a href="mailto:info@ratiopharm.at">info@ratiopharm.at</a></li></ul>
<b>Media Contact</b>	<ul style="list-style-type: none"><li>• <a href="mailto:info@ratiopharm.at">info@ratiopharm.at</a></li></ul>