

Methodological Note

On disclosure of Transfers of Value

1. **Country** Switzerland
2. **Company** Accord Healthcare AG (“Accord”)
3. **Period Covered** 2025
4. **Description** Methodological Note on disclosure of Transfers of Values made to Healthcare Professionals, Healthcare Organizations and/or Patient Organizations, following the Medicines for Europe Code of Conduct.
5. **Scope**

The disclosure covers all Transfers of Value required to be disclosed pursuant to the Medicines for Europe Code of Conduct which have been made by Accord during the Period Covered to Healthcare Professionals, Healthcare Organizations and/or Patient Organizations; regarding prescription-only medicines for human use, including innovative, generic and biosimilar products.

Fees paid in connection with research & development activities or anonymous market research are not disclosed.

Definitions of capitalized terms which are not elsewhere defined in this Methodological Note can be found in section 9 below.
6. **Methodology**

General Methodology	<p>Currency: Transfers of Value are disclosed in Swiss Francs (CHF) and in Euro (EUR). Where the initial payment has been processed in another local currency/currencies, the amount in Euro will be reported in the Transparency Report, along with the applied exchange rate. Here, based on exchange rate 1 EUR = 0.80 CHF.</p> <p>VAT and other taxes: Disclosed amounts do not include VAT and other taxes for all reported Transfers of Value, regardless of the nature of tax (personal, tax paid forward by a Company to the relevant country’s tax authority). Only exception applies for supporting healthcare professionals to attend third party meetings and events – taxes are included in the reported amounts with respect to support with registration fees, accommodation, travel fees as applicable.</p> <p>Treatment related to the timing and amount of Transfers of Value Reporting for the purposes of disclosure: where an event or an</p>
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activity has taken place during the reporting year, but the respective party (Healthcare Organization, Agency, Healthcare Professional) has not yet invoiced the company, the Transfer of Value will be reported in the calendar year when the event/meeting or activity has first taken place. For fee for service activities which have not been concluded and invoices in the current calendar year, the full amount would be disclosed in the transparency report for the following calendar year.

Cross-border activities: For cross-border activities, the Transfers of Value will be disclosed in the Accord affiliate's Transparency report of the respective recipient's primary country of practice. Where there is no local Accord commercial affiliate, the Transfers of Value will be reported in the initiating Accord company's Transparency Report.

Late recording: If after the publication of the report, Accord realizes that a Transfer of Value made during the Period Covered has not been disclosed, due to the fact that such has been recorded in Accord's books after the publication of the report, Accord will re-publish an updated report.

Multi-year contracts: In case of multi-year contracts, disclosure is made for the year on which the Transfer of Value is made to the relevant recipient.

Personal Data: If consent required under applicable data privacy laws and regulations has not been given by the data subject to Accord (or if Accord might have difficulties in proving such consent), the Transfer of Value is disclosed on aggregate or on pseudonymised basis, depending on the number of Healthcare Professionals. If the majority of Healthcare Professionals have not given the relevant consent (or such consent is difficult to prove), Transfers of Value are disclosed on aggregate level only.

Methodology per Category

Transfers of Value made to Patient Organizations: Accord discloses the amounts attributable to the following Transfer of Values which can be reasonably allocated to Patient Organizations, on an individual, named basis: (i) fees for services - the total of all honoraria for the reporting period (excluding expenses directly related to the performance of the contracted service such as travel, accommodation and meals) with a brief description of the nature of the services provided; and (ii) financial and in-kind support in the forms of grants, donations and sponsorship of activities and events – the total contributions for the reporting period with a brief description of the nature of the support.

Transfers of Value made to Healthcare Professionals for provided services: Accord discloses, on an individual, named basis (unless the healthcare professional refuses consent for disclosure), the total of all honoraria for the reporting period attributable to fees for services (excluding expenses directly related to performance of the contracted service such as travel, accommodation and meals), which can be reasonably allocated to Healthcare Professionals for the provision of services, such as consultancy services.

Transfers of Value related to meetings, educational support and site visits: Accord discloses Transfers of Value in this category as per 7.4.8.2 Option 2 of the Medicines for Europe Code of Conduct. This is: disclosing the total cost of each specific meeting, and the total number of healthcare professionals supported to attend, without naming the delegates. For each meeting, the following will be disclosed: the name of the congress, meeting or site visit, the total spent on registration fees, travel and accommodation for all healthcare professionals and the number of healthcare professionals financially supported to attend.

Transfers of Value to Healthcare Organizations: For the following sub-categories, Accord discloses Transfers of Value as follows, on an individual, named basis: (a) for fees for services: for each healthcare organization the total of all honoraria for the reporting period (excluding expenses directly related to performance of the contracted service such as meals and drinks, travel and accommodation) paid by Accord to a Healthcare Organization in exchange for the provision of services; and (b) for grants and donations: for each healthcare organization the total of all contributions in the reporting period made in accordance with clause 6.7 of the Medicines for Europe Code of Conduct.

7. Method of disclosure

Disclosure will be made via the company's website <https://www.accord-healthcare.ch/it/transfer-value>

8. Time of disclosure

If disclosed on Accord's website, the Transfers of Value report will be accessible online (via the link mentioned in section 7 above) at least one (1) year as of the date of its publication unless local laws or regulations require longer retention period.

9. Definitions

Accord means the company indicated in section 2 of this Methodological Note;

Country shall mean the relevant country indicated in section 1 of this Methodological Note;

Healthcare Organization is any entity (i) that is a healthcare, medical or scientific association or organization (irrespective of the legal or organizational form) such as a hospital, clinic, foundation, university or other teaching institution or learned society or (ii) through which one or more Healthcare Professionals provide healthcare services. For the avoidance of doubt, wholesalers, distributors, and similar commercial intermediaries are not considered Healthcare Organizations;

Healthcare Professional means someone who: (i) is a member of the medical, dental, pharmacy or nursing professions; or any other person who, (ii) in the course of their professional activities may prescribe, dispense, purchase, supply, recommend or administer a medicinal product;

Medicines for Europe Code of Conduct means the Medicines for Europe Code of Conduct on Interactions with the Healthcare Community, as amended in January 2022;

Patient Organization is a not-for-profit organization which is patient-focused, and in which patients or their carers form a majority of the governing body;

Period Covered means the year indicated in section 3 of this Methodological Note;

Europe for the purposes of the Medicines for Europe Code of Conduct means the member states of the EU and EFTA as well as Albania, Bosnia-Herzegovina, Kosovo, Macedonia, Montenegro, Serbia and the United Kingdom;

Transfer of Value is a transfer of value made directly or indirectly by Accord for the benefit of a Healthcare Professional or a Healthcare or Patient Organization. A Transfer of Value can include anything of value, including monetary payments or in-kind benefits, such as meals, travels, accommodation, etc. that is provided to a recipient by Accord, either directly or via an intermediary.