

## Methodological Note

### On disclosure of Transfers of Value

- |                            |  |                            |  |
|----------------------------|--|----------------------------|--|
| <b>1. Country</b>          | Switzerland  |                            |  |
| <b>2. Company</b>          | ACCORD HEALTHCARE AG   |                            |  |
| <b>3. Period Covered</b>   | 2018   |                            |  |
| <b>4. Description</b>      | 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.  |                            |  |
| <b>5. Scope</b>            | <p>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 Organisations; with regard to prescription-only medicines.</p> <p>Fees paid in connection with research &amp; development activities or market research are not disclosed.</p> <p>Definitions of capitalized terms which are not elsewhere defined in this Methodological Note can be found in section 9 below.</p>  |                            |  |
| <b>6. Methodology</b>      | <table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top;"><b>General Methodology</b></td> <td> <p><b>Currency:</b> Transfers of value are disclosed in Euro (EUR)</p> <p><b>VAT and other taxes:</b> Disclosed does not include VAT and any other applicable taxes.</p> <p><b>Late recording:</b> 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.</p> <p><b>Multi-year contracts:</b> In case of multi-year contracts, disclose is made for the year on which the Transfer of Value is made to the relevant recipient.</p> </td> </tr> </table> | <b>General Methodology</b> | <p><b>Currency:</b> Transfers of value are disclosed in Euro (EUR)</p> <p><b>VAT and other taxes:</b> Disclosed does not include VAT and any other applicable taxes.</p> <p><b>Late recording:</b> 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.</p> <p><b>Multi-year contracts:</b> In case of multi-year contracts, disclose is made for the year on which the Transfer of Value is made to the relevant recipient.</p> |
| <b>General Methodology</b> | <p><b>Currency:</b> Transfers of value are disclosed in Euro (EUR)</p> <p><b>VAT and other taxes:</b> Disclosed does not include VAT and any other applicable taxes.</p> <p><b>Late recording:</b> 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.</p> <p><b>Multi-year contracts:</b> In case of multi-year contracts, disclose is made for the year on which the Transfer of Value is made to the relevant recipient.</p>   |                            |  |

**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 an anonymous basis. 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 Organisations:** 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) financial and in-kind support; and (ii) fees for services, including a description of the nature of the Transfer of Value and the amount provided;

**Transfers of Value made to Healthcare Professionals for provided services:** Accord discloses, on an individual, named basis, amounts attributable to fees for services (excluding expenses such as meals and drinks, travel and accommodation), 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 option 2 of section 7.1 of the Medicines for Europe Code of Conduct. This is: the aggregate total amount of support provided to Healthcare Professionals per individual conference or meeting. For Accord organised meetings and site visits, Transfers of Values will be disclosed as follows: aggregated amount spent (fees, travel, hotel costs), including the number of Healthcare Professionals financially supported to attend. For sponsorships attending third party organised congresses, the following will be disclosed: name of congress, aggregated amount spent for the congress, including the number of Healthcare Professionals financially supported to attend.

**Transfers of Value to Healthcare Organisations:** For the following sub-categories, Accord discloses Transfers of Value as follows: (a) for fees for services and consultancy: aggregated honoraria (excluding expenses such as meals and drinks, travel and accommodation) paid by Accord to a Healthcare Organisation in exchange for the provision of services; and (b) for grants and donations: the aggregated monetary amounts and a brief description of the nature of the grant or donation.

**7. Method of disclosure**

Disclosure will be made via the company's website  
<https://www.accord-healthcare.com/about>

## 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) for 3 years as of the date of its publication.

## 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 Organisation** is any entity (i) that is a healthcare, medical or scientific association or organisation (irrespective of the legal or organisational 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 Organisations;

**Healthcare Professional** means someone who: (i) is a member of the medical, dental, pharmacy or nursing professions; and/or (ii) is able, in the course of his or her professional activities, to prescribe, recommend, purchase, supply and/or administer medicinal products;

**Medicines for Europe Code of Conduct** means the Medicines for Europe Code of Conduct on Interactions with the Healthcare Community, as amended in January 2016;

**Patient Organisation** is a not-for-profit organisation which is patient-focused, and in which patients or their carers represent a majority of members in its governing bodies;

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

**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 Organisation. A Transfer of Value can include anything of value, including monetary payments or in-kind benefits, such as meals, travels, accommodation, etc.