

METHODOLOGY NOTE DISCLOSURE 2022

GEDEON RICHTER BENELUX BV/SRL

1. INTRODUCTION

Pursuant to Section 3.05 of the EFPIA Disclosure Code, Gedeon Richter Benelux bv/SRL publishes an individual methodology note which specifies the methodologies used in preparing the disclosure report on the transfers of value to Benelux Healthcare Professionals (HCPs), Healthcare Organizations (HCOs) and Patient Organizations (POs).

For the creation of the disclosure report, Gedeon Richter Benelux bv/SRL strictly respected legislation set forth in the Sunshine Act and the relevant guidance of BeTransparent.be (for BE), the relevant guidance of Innovative Medicines for Luxembourg (IML) (for LU) and the relevant guidance of Transparantieregister.nl (for NL). Topics are explained in this methodology note in so far they differ from this guidance.

2. CONSENT

Gedeon Richter Benelux bv/SRL discloses transfers of value to HCPs, HCOs and POs in scope of the transparency obligation. For Belgium, according to the Sunshine Act, obtaining consent of the beneficiary prior to the processing of their personal data is no longer required. However, the obligation of transparency of transfers of value is communicated to the beneficiaries through the contract. In Luxembourg and the Netherlands, consent is requested upon signing the contract or completing the registration form, as applicable.

3. DISCLOSURE

▪ BENCHMARK

All transfers of value made in 2022 are included in the disclosure report. The date of the invoice/payment defines the relevant date and deadline for disclosure and so, not the date of the activity.

- a) Only transfers of value from 2022 are disclosed: from 01 January 2022 until 31 December 2022.
- b) Events which started in 2022 but for which invoices are only received and paid in 2023, will be captured in the 2023 report.

- c) The published information will remain publicly accessible during a period of 3 years as of the date of publication.

▪ **TRANSFERS OF VALUE IN CASE OF CANCELLATION**

If the event is cancelled before it took place, no transfer of value will be disclosed.

If there is a cancellation by the HCP but the payment is already done, Gedeon Richter bv/SRL will nevertheless disclose the complete amount that has been paid or the cancellation fee, as applicable.

▪ **DISCLOSURE OF MEALS AND DRINKS**

In principle, meals and drinks are not in scope of the transparency obligations and should thus not be disclosed. However, in case of hospitality with travel and accommodation, meals and drinks are related costs and not always easy to filter. Where these costs could not be filtered, Gedeon Richter Benelux bv/SRL decided to include those related costs and disclose them as a transfer of value.

▪ **TAX ISSUES**

The amounts that are disclosed are VAT exclusive for:

- Sponsoring of scientific meetings
- Grants and donations
- Consultancy fees

As the hospitality services are always subject to VAT, these costs are disclosed VAT inclusive.

▪ **CURRENCY**

All transfers of value are paid in EUR, so no currency conversion was required.

4. CONTRACTING

▪ **MULTI-YEAR AGREEMENTS**

For events started in 2022 only the transfer of value provided to HCPs, HCOs or POs based on the respective invoices paid before or on 31 December 2022 are disclosed. In case of multi-year agreements, the fees are split per year and disclosed per year.

▪ SUBCONTRACTING

Subcontracting is applicable when the transfers of value are not directly provided to the HCP, HCO or PO but pass through a third party, e.g. congress organizer.

Disclosure has been applied to the final beneficiaries.

▪ CROSS-BORDER PAYMENTS

Only transfers of value to Benelux HCPs, HCOs and POs are disclosed, independently of whether the amount is paid in or outside Benelux. If a cross-border transfer occurs, the inviting affiliate or headquarters will sign the contract with the Benelux HCP, HCO or PO. For these cases, the transfers of value will be disclosed in name of Gedeon Richter Benelux bv/SRL.