

OTSUKA PHARMACEUTICAL S.A

(“OTSUKA SPAIN”)

EFPIA DISCLOSURE: SPAIN

METHODOLOGY NOTE APPLICABLE TO

TRANSFERS OF VALUE

FOR THE LAST THREE YEARS

1. Preamble:

The aim of this guidance is to provide a clear and simple explanation of how Otsuka Pharmaceutical S.A. intends to record and publish this information in accordance with the EFPIA & the [Farmaindustria Code of Practice](#).

The reporting period in each case will be the previous calendar year and we agree to publish the relevant report before the end of June of the following year (“**Reporting Period**”).

Any questions relating to this Methodology Note and / or the report should be directed to:
transparencyopsa@otsuka.es

2. Definitions:

Otsuka Spain has adopted the definition as per the [Farmaindustria Code of Practice](#).

Patient Organisation (PO): non-for-profit legal person/entity (including the umbrella organisation to which it belongs), mainly composed of patients and/or caregivers, that represents and/or supports the needs of patients and/or caregivers and which business address, place of incorporation or primary place of operation is in Europe.

Transfers of Value (ToV): Any direct or indirect Transfers of Value, whether in cash, in kind or otherwise, regardless of its purpose. **Direct:** Transfers of Value are those made directly by a pharmaceutical company for the benefit of a recipient. **Indirect:** Transfers of Value are those made by third party (provider, agent, partner or affiliate – including foundations) acting on behalf of a company for the benefit of a Recipient when the company knows or can identify such Recipient.

Transfers of Value made as part of commercial transactions between pharmaceutical companies and distributors, pharmacy offices and Healthcare Organisations are excluded from this concept.

Donations and Grants: An act of generosity through which a company (donor) makes an amount of money, goods or services (donation in kind) freely available to a third party (donee), which accepts it. At times, grants (finalist donations) is the name for those cases in which the money, goods or services are intended for the fulfillment of a given objective, the execution of a project or the completion of an activity by the donee. In all cases, the donor will not receive or request any compensation from the donee (regulated by article 15 of the Code).

3. Scope:

Otsuka Spain will disclose all ToVs made to Spanish PO for engagements by any Otsuka Group Companies. In these cases, disclosure will be made in accordance with the [Farmaindustria Code of Practice](#).

Support provided to POs includes:

- The monetary value of financial support and of invoiced costs, of all OP-Joint working agreement, Grants & Donation agreement or provision of services agreement.
- The non-monetary benefit that the PO receives when the non-financial support cannot be assigned to a meaningful monetary value.

For contracted services: The total amount paid over the Reporting Period

4. Reporting Period:

Full calendar year of the last three years.

The list of organisations being given support and/or with whom services are contracted is disclosed annually in respect of each calendar year, also the details of collaboration.

All ToV will be disclosed which payments dates are made, irrespective of the contract date, contract duration or event date.

Disclosure is made in the first six months after the end of the calendar year in which the support or service was conducted.

5. Duration of Publication:

The Otsuka Spain report will remain publicly available for a period of 3 years minimum.

6. Treatment of VAT:

For the most part, Otsuka Spain will publish payments wherever possible as gross amounts, i.e. without including VAT. As multiple VAT regimes exist globally with different reimbursement approaches some payments may be reported as net amounts.

7. Currency Aspects:

The payments will be disclosed in Euros. Any amounts where the ToV has been in a foreign currency will be converted using the rate of the last day of the month when the ToV has been conducted. In some cases, the FX rate used for converting the foreign currency amount into the reporting currency amount will be different to the rate used during the payment transfer. This is largely determined by the nature of the ToV and Otsuka Spain expects the differences to be relatively insignificant.

8. Data Quality:

Otsuka Spain is confident that the data included in the disclosure report is to the best of our knowledge complete and accurate account of the ToVs made by or on behalf of Otsuka Spain to HCP/HCOs located in Spain for the current period from January to December.

In the case of receiving ToV that must be included in the current report after the deadline for the review of the data to be published, or once the report has already been published, whenever possible the published report will be updated including the additional ToV. When it is not possible to update the report, these ToV will be included in the next transparency report corresponding to the next Publication Period.

Prior to the final publication of the report, and to guarantee that all the data to be made transparent are correct, a letter detailing all the ToV is sent to all the health professionals with whom collaboration has been carried out during the current publication period.