

## Disclosure of information on transfers of values to HCPs and HCOs

Lead by compliance principles and understanding its corporate responsibility, as well as being guided by AIPM Code of Practice, Teva LLC (Russia) hereby discloses the information of transfers of value to Healthcare Professionals (hereinafter HCPs) and Healthcare Organizations (hereafter HCOs) for 2016 on aggregated basis.

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### **Explanatory Note**

This Explanatory Note describes the rules and methods, used for Teva LLC (Russia) disclosure on value transfer in accordance with AIPM Code of Practice.

The terms “Pharmaceutical product”, “Healthcare professionals”, “Healthcare organization”, “Transfers of value”, “Research and Development transfers of value”, used in Explanatory Note here below, are used as identified in “Basic Terms” section of AIPM Code of Practice 2017.

**Disclosure Period:** 01.01.2016 – 31.12.2016 (DDMMYYYY)

**Recipient:** HCP or HCO, whose major place of activity (practice) or place of registration is located on the territory of the Russian Federation.

**Value Transfer Date:** the following rules were used for reportable dates of transfer of values:

- For HCOs: Teva LLC payment date to the Recipients;
- For HCPs Educational Sponsorship: Teva LLC payment date to third parties engaged for registration fees, travel and lodging payments for indirect transfer of values in kind;
- For HCPs engaged for service provision: date of provision of service by HCP based on a Civil Contract.

**Currency:** Teva LLC (Russia) discloses the information in Russian Rubles.

**Disclosure Scope:**

**Pharmaceutical Products:** Teva LLC (Russia) discloses the information per all pharmaceutical products (both RX and OTC).

**Value transfer type:** Teva LLC (Russia) discloses the information for direct transfers of value to HCPs (indirect transfer of value to HCPs in Teva LLC (Russia) is not allowed), and for direct and indirect transfers of value to HCOs and Research and Development transfers of value.

**Taxes:** Teva LLC (Russia) uses the following rules when disclosing the transfer of values:

- When disclosing the transfers of value to HCPs, the amounts disclosed include 13% is Personal income Tax;
- When disclosing the transfers of value to HCOs, the amounts disclosed include VAT.

**Recipient Location:** Teva LLC (Russia) discloses transfers of value to Recipients, registered on the territory of the Russian Federation, or having the Russian Federation as the main place of activity. Recipients, registered on other countries territories or having territories of other countries as the main place of activities, shall perform the disclosure in accordance with the legislation and industrial codes applicable in corresponding countries.

**Disclosure Type:** Teva LLC discloses the information on transfers of value to HCPs and HCOs on aggregated basis. Aggregated disclosure includes a) total amount of values transferred and b) number of Recipients, covered by corresponding disclosure

For values transfer to HCOs in the form of Donations and Grants, Teva LLC (Russia) discloses the information on individual basis.