

# Methodology notes

*Company: Chiesi Pharma AB*

*Year: 2023*

## *What is included in the reporting?*

Transfers of value to healthcare professionals (HCP) and health care (HCO) derived from pharmaceutical corporate activities related to the prescription of medicines for human use.

## *What is a transfer of value?*

Transfers of value may be salary, fees or other remuneration for work and compensation of expenses associated with carrying out the assignment (such as travel, meals, accommodation etc.). Donations and sponsorship of healthcare (HCO) are also transfers of value that shall be reported.

## *When is data reported?*

Publication of data from the previous year shall take place within 6 months after the end of the year. The publication in 2023 is based on transfers of value in 2023. The data is reported on a cash basis, meaning that it is reported in the year where the transfers of value have physically occurred.

## *Which currency is used in the reporting?*

Currency used in the ToV disclosure is SEK.

## *How are Salary, fees and expenses reported?*

Fees paid as salary are reported as gross salary with no social charges. The invoiced amount incl. VAT is reported for invoiced fees. Expenses associated with carrying out the assignment are reported separately, incl VAT.

If the expenses are of limited value and cannot be separated from the fee, it is reported as fees.

According to EFPIA's FAQ the following examples of transfers of value are linked to assignment/consultation:

*Examples of Transfers of Value that could be covered under Fee for Service and Consultancy agreements:*

- *Speakers' fees*
- *Speaker training*
- *Medical writing*
- *Data analysis*
- *Development of education materials*
- *General consulting/advising*

*What is reported under HCP?*

An HCP is a healthcare professional. Transfer of value as salary to individuals as well as expenses in connection with the assignment will be reported under HCP.

*What is reported under HCO?*

An HCO is a healthcare organization. Fees and expenses billed by sole proprietorships, partnerships, limited liability companies and limited partnerships are accounted for under HCO. For assignments performed in the service of the company the amount paid to the organization/clinic or health care unit under the HCO is reported. Donations and sponsorship of healthcare are also recognized in the HCO.

*What is reported under "OTHER"?*

Payroll and payments to sole proprietorship requires consent for publication by the Personal Data Act. In cases where consent is not granted, the transfer of value is recognized in aggregated amount under "Other". The number of receivers in which consent is not given and the percentage of the total number of recipients is also reported under "Other".

*What is reported under R&D (aggregated)?*

Under the transfer of value to research and development (R&D) are the transfer of value to the recipient associated with the planning or execution of (i) non-clinical study (defined in the OECD Principles of Good Laboratory Practice), (ii) clinical trial, or (iii) non-interventional study involving the collection of patient data from health personnel or on their behalf.

*What is reported under sponsoring?*

Financial or other support. It involves the sponsored doing/delivering something in return for the sponsorship (see examples below). Pharmaceutical companies may only offer sponsorship to healthcare or associations to cover the actual, documented, reasonable and direct costs necessary for the professional elements. For instance this could be:

- Lecture fee
- Venue
- Technical equipment

- Moderate meals in connection to the event
- Cost for training material
- Announcement of gathering

Reporting of international congresses is done in the country where the organizer is located.

According to the FAQ from EFPIA are the following as a minimum activities that should be found under sponsorship:

*Examples of activities that should as a minimum be covered under "Sponsorship Agreements":*

- *Rental of booths at an "Event";*
- *Advertisement space (in paper, electronic or other format);*
- *Satellite symposia at a congress;*
- *Sponsoring of speakers/faculty;*
- *If part of a package, drinks or meals provided by the organisers (included in the "Sponsorship Agreement");*
- *Courses provided by a HCO (where the Member Company does not select the individual HCPs participating).*

*Member Companies may provide additional clarification on the nature of the Transfers of Value included in this category in their Methodology Notes.*