EFPIA HCP/HCO DISCLOSURE – METHODOLOGICAL NOTE FOR PUBLIC

COUNTRY: FINLAND **Date: 15.06.2026**

	Teva Approach
BACKGROUND	• Teva Finland Oy (hereafter Teva) as Responsible Citizen and committed organization in the Healthcare Sector is publishing a Transfers of Value („ToVs“) report in order to meet transparency obligation and to demonstrate the Company's values.
APPLICABLE CODE	• This ToVs report is made according to Pharma Industry Finland Code of Ethics.
DEFINITIONS	
Recipients	• **Healthcare Professionals („HCPs“)** – Healthcare professionals refers to the persons whose work envisages the prescription or dispensing of medicines. Also nurses are classified as healthcare professionals, even if they do not prescribe medicines in their work. • **Healthcare Organizations („HCOs“)** – Healthcare organisations include healthcare, medical and scientific associations, societies and organisations as well as companies and other corporations through which one or several healthcare professionals provide their services. Such organizations may include, eg. hospitals, clinics, foundations and universities. • **Retired HCPs** are included if ToVs occurred during their active status. • **Deceased HCPs** are excluded.
Kind of ToVs	• **Donations and Grants:** Donations and Grants to HCOs that support healthcare, including donations and grants (either cash or benefits in kind) to institutions, organizations or associations that are comprised of HCPs and/or that provide healthcare. • **Contributions to costs of events:** ○ **Sponsorship agreements with HCOs / third parties appointed by HCOs to manage an event** – rental of booths at an event, advertisement space (in paper, electronic or other format), satellite symposia at a congress, paying the HCO to support the activities of speakers / faculty, drinks or meals provided by the organizers (included in the “Sponsorship Agreement“), courses provided by a HCO (where Teva does not select the individual HCPs participating). ○ **Registration Fees** - fees paid on behalf of HCP / HCO to register for an event. ○ **Travel & Accommodation** - flights and other transportation costs (for example: trains, car hire, tolls, parking fees, taxis) and accommodation associated with events. • **Fee for service and consultancy** ○ **Fees** - speaker fees, medical writing, data analysis, development of educational materials, general consulting / advising, market research if Teva knows the identity of the HCP / HCO. ○ **Related expenses agreed in the fee for service or consultancy contract** - flights and other transportation costs

	(for example, trains, car hire, tolls, parking fees, taxis) and accommodation associated with fee for service or consultancy contract. • **Research and Development („R&D")** - Transfers of Value to HCPs or HCOs related to the planning or conduct of (i) non-clinical studies (as defined in OECD Principles on Good Laboratory Practice); (ii) clinical trials (as defined in Regulation 536/2014); or (iii) non-interventional studies that are prospective in nature and that involve the collection of patient data from or on behalf of individual, or groups of, HCPs specifically for the study.
DISCLOSURE'S SCOPE	
Products concerned	• Transactions included in ToV report relate to both prescription-only and OTC products.
Company concerned	• Teva Finland Oy.
Excluded ToVs	• ToV not falling within the defined disclosure categories, ToV that are part of normal purchasing and sales of medicinal products.
ToVs date	This report includes transfers of value with a payment date falling within the relevant year. In the case of participation in events, the relevant date is defined as the last day of the event. Where agreements extend over more than one year, each individual transfer of value is recorded and disclosed in the corresponding reporting period. • **Donations and grants:** o Monetary donation/grant: date of payment o In-kind donation/grant: date of the in-kind donation/grant provision • **Contributions to costs of events:** o Sponsorships agreements with HCOs: last date of event o Registration fees, travel, accommodation: last date of event • **Fee for service and consultancy:** o Fees ▪ Fees linked to an event: last date of event ▪ Fees not linked to an event: date of payment (for example, fees paid to HCPs/HCOs in connection with a study) • Travel, accomodation: last date of event
Direct ToVs	• Paid directly to Recipients by Teva.
Indirect ToVs	• Paid to Recipients via third party (e.g., travel agency or event organizer). • **ToV provided to agency to support HCO's event** - ToV is reported for that HCO even if ToV is actually provided only to an agency which organizes an event for the HCO. • **ToV provided to HCO but ultimate recipients are HCPs** - ToVs are reported for those HCPs if Teva knows or can identify HCPs that benefit from ToV.

Non-monetary ToVs	• Valued at actual cost to Teva.
ToVs in case of partial attendances or cancellation and refund	• In the case registration fee is paid and travel and/or accomodation is booked but HCP does not attend an event, no ToV is disclosed to that HCP. In the case of a partial attendance Teva is disclosing ToVs based on real HCP attendance.
Cross-border activities	• ToV report includes not only ToVs made to Recipients by Teva Finland Oy but also ToVs made to Recipients by foreign Teva affiliates.
R&D	• R&D transactions are disclosed in aggregate only.
Voluntary disclosure	• Not applicable.
SPECIFIC CONSIDERATIONS	
Country unique identifier	• Not applicable.
Self-incorporated HCP	• Self-incorporated healthcare professionals are disclosed as individuals. •
Multi-year agreements	• ToVs are reported on the relevant date of payment, irrespective of the duration of the agreement.
Country specificities	• Not applicable.
Quality Checks	• Monitoring of activities.
DATA PROTECTION LEGAL BASIS	
Consent	• Consent collection -. Individual disclosure of transfers of value is subject to the healthcare professional's explicit consent in accordance with the General Data Protection Regulation (GDPR). Each healthcare professional is requested to provide written consent, allowing or refusing the processing and publication of their personal data. Consent is collected in connection with the relevant engagement, such as at the time of signing a consultancy agreement or participation in a training event. For consultancy agreements, consent is collected as a separate document. Where consent is not provided, not returned, or cannot be clearly interpreted, the respective transfers of value are disclosed in aggregate form without identifying the recipient. Healthcare professionals have the right to withdraw their consent at any time. If consent is withdrawn prior to publication, the related transfers of value are disclosed in aggregate form. If consent is withdrawn after publication, the recipient's name is removed and the related transfers of value are included in the aggregate disclosure for the remainder of the three-year publication period. If a healthcare professional provides consent only for partial disclosure, the full amount of transfers of value is reported in aggregate form without identifying the recipient, ensuring consistency and avoiding distortion of the transparency data. Teva respects the rights of all individuals regarding the processing of their personal data.
Legitimate interest	• Not applicable.

FORM OF DISCLOSURE	
Date of publication	• Each reporting period covers a full calendar year. • ToVs are published as it is decided by local PIF association (usually by middle of June).
Disclosure platform	• The data is published on the company's website.
Disclosure language	• Finnish.
DISCLOSURE FINANCIAL DATA	
Currency	• All amounts are disclosed in Euros (EUR). Where transfers of value are made in currencies other than Euros, the amounts are converted into Euros using the exchange rate applicable at the date of payment.
VAT	• Amounts are disclosed excluding value added tax (VAT), except for indirect travel and accommodation costs, where VAT is included.
Calculation rules	• In-kind ToVs valued at actual cost. • Meals disclosure is not required but these Transfers of Value may be included in the Travel & Accomodation amounts. • Shared travel with low value for each participant (bus, taxi) - the amount can be divided equally among participants or disclosed in aggregate. • Sponsoring payments made to more than one HCO - it is assumed that each HCO received an equal share, unless otherwise documented in all the relevant contracts.
ADDITIONAL INFORMATION	
Complaints or request for further information	• Any questions, requests for further information or complaints regarding this disclosure may be submitted to Teva Finland Oy via email at infofinland@tevapharm.com or through the contact details available on the company's website. All enquiries and complaints will be reviewed and handled in accordance with applicable legal requirements and internal compliance procedures.
Media Contact	• infofinland@tevapharm.com