

EFPIA HCP/HCO DISCLOSURE – METHODOLOGICAL NOTE FOR PUBLIC

COUNTRY: Switzerland

Date: 10.03.2026

	Teva Approach
BACKGROUND	Mepha Pharma and Teva Pharma as Responsible Citizens and committed organizations in the Healthcare Sector are 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 the Swiss Pharma Cooperation Code.
DEFINITIONS	
Recipients	Healthcare Professionals („HCPs“) - physicians, dentists and pharmacists who are working in particular in a practice or hospital, together with pharmacists active in retail businesses, and persons who are authorised by Swiss law on therapeutic products, to prescribe, deliver or use prescription-only medicinal products for humans. Healthcare Organizations („HCOs“) - institutions, organisations, associations or other groups of healthcare professionals which provide healthcare services or consultancy tasks or other services in healthcare (e.g. hospitals, clinics, foundations, universities or other educational establishments, scientific societies or professional associations, community practices or networks, but not patient organisations). 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. If applicable, the Company discloses sponsorships and contributions for expenses related to events that were agreed upon in sponsorship contracts with professional congress organizers.
DISCLOSURE'S SCOPE	
Products concerned	● Transactions included in ToV report are related to Prescription-only medicines or OTC products.
Company concerned	● Mepha Pharma AG and Teva Pharma AG
Excluded ToVs	● Payments to healthcare professionals for orders and deliveries of medicinal products ● The delivery of free of charge samples of medicinal products to healthcare professionals ● Objects intended for healthcare professionals, information and training materials of moderate value which are intended exclusively for the medical or pharmaceutical activity or used for advanced or further medical or pharmaceutical training and which, in both cases, are also of benefit to patients ● Writing implements and pads of modest value, made available to participants at events by pharmaceutical companies; these writing implements and pads may not bear any references to the pharmaceutical company or to particular medicinal products ● Payment for meals (including beverages)
ToVs date	● Donations and grants: ○ Monetary donation/grant: date of payment ○ In-kind donation/grant: date of the in-kind donation/grant provision ● Contributions to costs of events: ○ Sponsorships agreements with HCOs: start date of event ○ Registration fees, travel, accommodation: start date of event ● Fee for service and consultancy: ○ Fees ▪ Fees linked to an event: start 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, accommodation: start date of event ToVs are reported for all activities that take place in a given calendar year and for which an affiliate receives an invoice and makes a payment before the end of March next year.
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 accommodation 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 Mepha Pharma and Teva Pharma but also ToVs made to Recipients by foreign Teva affiliates.
R&D	• R&D transactions are disclosed in aggregate only.
Voluntary disclosure	• In order to be as transparent as possible, Mepha Pharma and Teva Pharma disclose their scientific events organized for HCPs under the title "educational events", even though there is no obligation under the Pharma Cooperation Code to do so.
SPECIFIC CONSIDERATIONS	
Country unique identifier	• Not applicable
Self-incorporated HCP	• If the contracting party is a company owned by an HCP, the amount is disclosed as Transfer of Value to the HCO (the company).
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	• Cross-checks between business and Compliance
DATA PROTECTION LEGAL BASIS	
Consent	• Teva collects consents for each relevant HCP/HCO interaction that should be disclosed individually by means of the contract or by means of a separate document. • Teva documents any consent revocation or opt-out. • If HCP's or HCO's consent is not given or is withdrawn, Transfer of Value for that HCP is disclosed in aggregate
Legitimate interest	• Mepha Pharma and Teva Pharma don't use legitimate interest to disclose HCPs/HCOs? individually.
FORM OF DISCLOSURE	

Date of publication	• Each reporting period covers a full calendar year. • ToVs are published by June 30 of the following year.
Disclosure platform	• https://www.mepha.ch/de-ch/unternehmen/transparenz/
Disclosure language	• Disclosures are made in English.
DISCLOSURE FINANCIAL DATA	
Currency	• All Transfers of Value are disclosed in local currency- CHF. • If a payment is captured in another currency, it is converted into local currency at the exchange rate at the time of payment
VAT	• Transfers of Value are reported net wherever possible. If a net value is not available, then the gross value is reported.
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 & Accommodation amounts.
ADDITIONAL INFORMATION	
Complaints or request for further information	• If a complaint or request for further information is received it is directed to the Head Brand Management & Communication.
Media Contact	• www.mepha.ch/de-ch/kontakt/