Introduction
The approach to timing, tax and currency aspects of Transfer of Value (ToV) disclosure are not defined by the EFPIA Code. Companies are free to define an appropriate methodology and are obliged to publish it as per the EFPIA Code, Article 3, Section 3.05. Pierre Fabre Pharmaceuticals, as a member of EFPIA, will fulfill this requirement by publishing this document alongside 2016 transparency disclosure reports where possible. All data in the disclosure report was correct at time of publication.

Definitions
Pierre Fabre Pharmaceuticals are fully aligned with HCP / HCO scope, adjusted when necessary to accommodate country trade association definitions expected by the market.

- **HCO (HealthCare Organisation):** Any legal person (i) that is a healthcare, medical or scientific association or organisation (irrespective of the legal or organisational form) such as a hospital, clinic, foundation, university or other teaching institution or learned society (except for patient organisations within the scope of the EFPIA PO Code) whose business address, place of incorporation or primary place of operation is in Europe or (ii) through which one or more HCPs provide services.

- **HCP (HealthCare Professional):** Any natural person that is a member of the medical, dental, pharmacy or nursing professions or any other person who, in the course of his or her professional activities, may prescribe, purchase, supply, recommend or administer a medicinal product and whose primary practice, principal professional address or place of incorporation is in Europe. For the avoidance of doubt, the definition of HCP includes: (i) any official or employee of a government agency or other organisation (whether in the public or private sector) that may prescribe, purchase, supply or administer medicinal products and (ii) any employee of a Member Company whose primary occupation is that of a practising HCP, but excludes (x) all other employees of a Member Company and (y) a wholesaler or distributor of medicinal products.

Scope of Disclosure
Transfers of Value to Health-Care Professionals and Health-Care Organizations may concern Medicine-related activities:

- Prescription-Only-Medicine (POM) related activities
- Or Group of products including POM-related activities
- Or Over-the-Counter (OTC) Medicines promoted to prescriber-related activities
Preparation of the Publication of Transfers of Value

Publications are prepared by collecting all the information required for publication (identity of the professional, specialism, professional contact details, professional identifiers, nature and purpose of the expense and date) concerning each transfer of value, based on various documents according to the expense category, by each department of the company in question. This collection is carried out in line with the applicable local laws and regulations on the protection of personal data.

Information on these transfers of value is centralized in a matrix, in line with a validated database of recipients (health-care professionals and organizations), so that each recipient can be individually identified. If a beneficiary does not appear in this database, the company creates a unique identifier in the matrix.

The matrix is shared by all applicable entities of the company, to enable the management of cross-border transfers of value.

Each entity collects information on the transfers of value carried out for professionals and organizations in the country, in line with the categories below, including the recipient's consent status concerning the publication.

The matrix then makes it possible to aggregate all the transfers of value carried out by each entity of the company per recipient, and to produce a report on the publication of transfers of value per country, per individual, or on an aggregated basis, according to the consent status recorded for each recipient (if a recipient does not consent to publication for one or more, but not all types of transfers of value, all publications concerning this recipient will be produced in an aggregated manner, in line with the recommendations of the EFPIA). Thus, the report for each country includes all the transfers of value made by each entity of the company for the recipients in that country, and complies with the prerequisites of the EFPIA and the applicable local Code.

Consent Management

For countries where consent is required for individual publication at the named level of detail for HCP’s and HCO’s (for those countries where this is required), Pierre Fabre Pharmaceuticals has requested consent for disclosure to all recipients (HCPs, and HCOs where applicable).

Consent is collected from each recipient, along with their signature on the written document covering the operation (contract or letter of agreement), or before publication upon presentation of the information to be published.

Pierre Fabre Pharmaceuticals will only publish the individual recipient details where consent has been positively given (for those countries where consent is required). If an HCP or HCO (in those countries where consent is required) has not given consent or has not responded to the consent request, they will be considered to have not given consent and their data will be aggregated prior to publishing.
# Categories of Transfers of Value, Definitions and Associated Documents

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Definition</th>
<th>Document</th>
<th>Date of expense recorded for publication = date when the transfer of value is received, when the expense is made</th>
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</thead>
<tbody>
<tr>
<td>Transfers of Value</td>
<td>Direct and indirect transfers of value, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of Medicines. Direct transfers of value are those made directly by a Member Company for the benefit of a Recipient. Indirect transfers of value are those made on behalf of a Member Company for the benefit of a Recipient, or transfers of value made through an intermediary, where the Member Company knows or can identify the HCP/HCO that will benefit from the Transfer of Value. Transfers of value: any direct or indirect transfer of value, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of Medicines for human use (subject to prescription); - Direct transfers of value: transfers of value made directly by a pharmaceutical company for the benefit of an HCP or HCO; - Indirect transfers of value: transfers of value made on behalf of a pharmaceutical company for the benefit of an HCP or HCO, as well as transfers of value made by an intermediary when the pharmaceutical company knows or can identify the HCP or HCO that will benefit from the transfer of value.</td>
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<td>Scientific Events</td>
<td>All promotional, scientific or professional meetings, congresses, conferences, symposia, and other similar events (including, but not limited to, advisory board meetings, visits to research or manufacturing facilities and planning, training or investigator meetings for clinical trials and non-interventional studies), organized or sponsored by or on behalf of a company.</td>
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<tr>
<td>Donations and Grants to HCOs</td>
<td>Donations and grants, collectively, means those donations and grants (either cash or benefits in kind). Donations and grants that support health-care, including donations and grants, whether in cash or in kind, to institutions, organizations or associations composed of professionals in the health-care sector and/or who provide health-care.</td>
<td>Contract, Letter of Agreement</td>
<td>Grant payment date, donation date.</td>
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<td>Transfers of value to HCOs: Contributions to costs related to scientific events, including sponsorship offered to HCPs with the aim of participating in these events, such as:</td>
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<td>- <strong>Registration Fees</strong>&lt;br&gt;- <strong>Sponsorship agreements with HCOs or with third parties designated by these organizations to manage a scientific event:</strong>&lt;br&gt;  o Examples of activities that should as a minimum be covered under “Sponsorship Agreements”:&lt;br&gt;    • Rental of booths at an “Event”;&lt;br&gt;    • Advertisement space (in paper, electronic or other format);&lt;br&gt;    • Satellite symposia at a congress;&lt;br&gt;    • Sponsorship of speakers/faculty;&lt;br&gt;    • If part of a package, drinks or meals provided by the organizers (included in the “Sponsorship Agreement”);&lt;br&gt;    • Courses provided by an HCO (where the Member Company does not select the individual HCPs participating).</td>
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<td><strong>Travel and Accommodation:</strong> All expenses related to “Travel and Accommodation”, such as costs of flights, trains, car hire, tolls, parking fees, taxis and hotel accommodation (mass group transport (bus/coach) may be disclosed on an aggregate basis or be apportioned and allocated to each individual HCP)</td>
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<tr>
<td><strong>Fees for Services and consultancy</strong></td>
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<tr>
<td>Transfers of Value resulting from or related to contracts between Member Companies and institutions, organizations or associations of HCPs, under which such institutions, organizations or associations provide any type of services to a Member Company or any other type of funding not covered in the previous categories. Examples of Transfers of Value that could be covered under Fee for Service and Consultancy agreements:&lt;br&gt;  • Speakers’ fees;&lt;br&gt;  • Speaker training;&lt;br&gt;  • Medical writing;&lt;br&gt;  • Data analysis;&lt;br&gt;  • Development of educational materials;&lt;br&gt;  • General consulting/advice.</td>
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<td>This category includes transfers of value resulting from or related to contracts between pharmaceutical companies and institutions, organizations or associations of HCPs, under which such institutions, organizations or associations provide a service to a pharmaceutical company, or any other type of funding not covered by the previous categories.</td>
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<td><strong>Transfers of value to HCPs:</strong> Contributions to costs related to scientific events, such as:</td>
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<td>- <strong>Registration Fees</strong>&lt;br&gt;- <strong>Sponsorship agreements with HCOs or with third parties designated by these organizations to manage a scientific event:</strong>&lt;br&gt;  o Examples of activities that should as a minimum be covered under “Sponsorship Agreements”:&lt;br&gt;    • Rental of booths at an “Event”;&lt;br&gt;    • Advertisement space (in paper, electronic or other format);&lt;br&gt;    • Satellite symposia at a congress;&lt;br&gt;    • Sponsorship of speakers/faculty;</td>
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<tr>
<td><strong>Contract, Letter of Agreement, Invoice</strong></td>
<td>Date for payment of costs to the beneficiary, or invoice payment date when it is paid directly by the company; Date of fee payment or sponsorship amount to the beneficiary</td>
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</table>
| Fees for Services and consultancy | Transfers of Value resulting from or related to contracts between Member Companies and institutions, organizations or associations of HCPs, under which such institutions, organizations or associations provide any type of services to a Member Company or any other type of funding not covered in the previous categories. 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 educational materials;
- General consulting/advice.

This category includes transfers of value resulting from or related to contracts between pharmaceutical companies and institutions, organizations or associations of HCPs, under which such institutions, organizations or associations provide a service to a pharmaceutical company, or any other type of funding not covered by the previous categories. |

| | Contract, Letter of Agreement, Invoice |

| Transfers of value relating to reimbursement of expenses | Transfers of value relating to reimbursement of expenses agreed in the written agreement covering the activity: Travel and accommodation expenses |

| | Contract, Letter of Agreement, Invoice |

| > EFPIA - R&D TOV | Transfers of Value to HCPs or HCOs related to the planning or execution of:

i. non-clinical studies (as defined in the OECD Principles on Good Laboratory Practice);

ii. clinical trials (as defined in Directive 2001/20/EC); 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 |

| | Contract | Date of fee payment |
Cross-border activities
Where a TOV is made outside of the recipient’s country those TOV’s will be reported within the country disclosure report based on the recipient’s principal practice address.

Publication
Pierre Fabre Pharmaceuticals will follow local country trade association procedures and legislation for reporting publication. When required, Pierre Fabre Pharmaceuticals will republish a disclosure report.

Date of Publication
Publication of each country disclosure report will be aligned to the reporting dates provided by the associated country trade associations.

Disclosure platform
For countries with an external central platform: Pierre Fabre Pharmaceuticals will publish the disclosure report on the central platform. Where possible a methodology report will accompany the disclosure report.

For countries with no external central platform: Pierre Fabre Pharmaceuticals will publish the disclosure report on the country specific Pierre Fabre website in a dedicated transparency section or on Pierre Fabre corporate website in that dedicated transparency page: https://www.pierre-fabre.com/en/disclosure-payments-healthcare-professionals
This methodological note will be attached to this section.

Disclosure language
Disclosure language will be as determined by the country trade association.

Disclosure currency
The sums are published in euros, except for countries requiring another currency and include all taxes.
Complaints procedure/Complaints management

A procedure for dealing with all kinds of inquiries has been established, in order to ensure the accuracy of the transfer of value disclosed. In the event of a complaint, processes are in place to prove the accuracy of the information.

- A dedicated email contact to receive inquiries is mentioned on the Pierre Fabre Website, and recipients are informed of this possibility of contact (Consent form, Methodology Notes for disclosure, Website, etc.). Daily checks of the inquiries are made.

- The pre-disclosure process (data checking by recipient before disclosure) is another method used to ensure accuracy of disclosure.