

# METHODOLOGICAL NOTE

on the EFPIA disclosure of transfers of value to patient organisations

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## 1 Introduction

Interactions between pharmaceutical companies and patient organisations are indispensable for the exchange of knowledge and the improvement of patient care. Vifor Pharma is fully committed to ensuring that these interactions meet the high standards of integrity and transparency expected by patients, governments, society and other stakeholders.

Vifor Pharma complies with the obligation to identify, collate and disclose transfers of value to patient organisations in accordance with the:

- EFPIA Code of Practice, Chapter 5 Disclosure of Transfers of Value from Member Companies, Article 24 Disclosure of Support and Services provided to POs
- National codes of EFPIA Member Associations

For more information on the above mentioned codes please visit <https://efpia.eu/relationships-code/the-efpia-code/>.

## 2 Document Purpose and Scope

This Methodological Note summarizes the recognition methodologies and business decisions applied by Vifor Pharma Group when preparing its disclosure of transfers of value to patient organisations.

The described methodology covers the disclosure of transfers of value on Vifor Pharma's global website in the section on transparent patient organisation collaborations <https://www.viforpharma.com/responsibility/integrity/transparency>. It does not cover the disclosure of transfers of value to patient organisations based in countries where transfers of value to patient organisations are disclosed together with transfers of value to healthcare professionals and organisations.

## 3 Definitions

### 3.1 Transfers of Value (ToVs)

Financial support and/or significant indirect/non-financial support provided to a patient organisation.

### 3.2 Recipient

Any patient organisation, whose business address, place of incorporation or primary place of operation is in Europe.

### 3.3 Patient Organisation

Not-for-profit organisation (including the umbrella organisations to which they belong), mainly composed of patients and/or care-givers, that represent and/or support the needs of patients and/or caregivers.

### **3.4 Europe**

Includes those countries in which the EFPIA Member Associations' National Codes apply.

As of December 2021, these countries include: Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Macedonia, Malta, the Netherlands, Norway, Poland, Portugal, Romania, Russia, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine and the United Kingdom.

## **4 Disclosure Scope**

### **4.1 General**

The disclosure includes ToVs by all Vifor Pharma Group companies (i.e. Vifor Pharma, Vifor Fresenius Medical Care Renal Pharma, and Relypsa) to POs.

### **4.2 Excluded Transfers of Value**

The following ToVs are not included in Vifor Pharma's disclosure:

- ToVs to individual patients who do not represent or are not hired through a PO
- ToVs to members of a PO who do not represent or are not hired through a PO
- ToVs related to food and beverage

### **4.3 Direct and Indirect Transfers of Value**

Vifor Pharma discloses direct and indirect ToVs.

Direct ToVs are defined as those made directly by Vifor Pharma to the benefitting PO.

Indirect ToVs are defined as those made on behalf of Vifor Pharma for the benefit of a PO or made through an intermediary (e.g. meeting organizer) and where Vifor Pharma knows or can identify the benefitting PO.

In general, ToVs are reported at the level of the first identifiable Recipient. Each ToV is only disclosed once to avoid duplication.

- ToVs to POs through a third party are disclosed under the PO (e.g. support provided to a patient association through an event organizer)
- ToVs to representatives of POs through a third party are disclosed under the PO (e.g. travel arrangements made through a travel agency)

### **4.4 Transfers of Value Date**

The disclosure includes all ToV whose date falls within the year 2021.

- The ToV date is generally defined as the payment date for direct ToVs and activity end date for indirect ToVs.
- ToVs for which relevant data becomes available only after the cutoff date on 20.06.2022 will be included in the following disclosure report (e.g. if invoice has not been received on time).
- For multi-year contracts or contracts covering multiple ToVs, each individual ToV is disclosed according to the methodology described above.

### **4.5 Cross-border Activities**

ToVs are disclosed in the country where the PO has its business address, place of incorporation or primary place of operation.

## **5 Data Privacy**

Vifor Pharma collects, processes and discloses data in compliance with applicable data privacy regulations.

## 5.1 Consent Collection

Where needed, the PO's explicit consent for the disclosure of the ToVs is obtained and documented before disclosing the data on an individual Recipient level.

In case the PO dissents to the disclosure of the data or does not give a response on time, ToVs are disclosed on an aggregated level.

## 5.2 Management of Requests

Recipients may also contact Vifor Pharma at [transparency@viforpharma.com](mailto:transparency@viforpharma.com) to request further information about, or corrections to, the published data. Subject to Vifor Pharma's internal review and approval, changes resulting from disputes will be published from time to time.

## 6 Disclosure Form

### 6.1 Individual Disclosure

Each ToV is reported individually, disclosing the name of the PO receiving the support as well as the value and purpose of the support. ToVs are not aggregated per Recipient.

### 6.2 Time of Publication

ToVs are disclosed on an annual basis and within six months after the end of the calendar year. The disclosure remains in the public domain for a minimum of three years, unless required otherwise for legal reasons.

### 6.3 Platform

The disclosure is unrestricted and publicly accessible on the global website of the Vifor Pharma Group (<https://www.vifor-pharma.com/responsibility/integrity/transparency>). A link to this website is published on Vifor Pharma's local websites.

### 6.4 Language

The disclosure is available in English.

## 7 Financial Considerations

### 7.1 Tax Aspects

For direct ToVs Vifor Pharm discloses ToV at net value. Where income tax or equivalent is withheld by Vifor Pharma on amounts earned by the Recipients, the ToV will include these amounts. For indirect ToVs Vifor Pharma discloses the ToV at gross or net value (i.e. including or excluding tax) depending on the underlying invoice.

### 7.2 Currency Aspects

ToVs are disclosed in the local currency of the PO's country of incorporation/primary place of operation. ToVs in foreign currencies are converted into local currency using the monthly average exchange rate of the reporting date.

### 7.3 Calculation Rules

ToVs are valued at the cost amount for Vifor Pharma and not the PO's revenue.