

## **LABORATORIOS CINFA, S.A.**

### **VALUE TRANSFERS. METHODOLOGICAL NOTE.**

This document gathers the necessary information for understanding the methodology applied by LABORATORIOS CINFA, S.A., in preparing the document compiling the value transfers carried out in favour of the healthcare community. All this, in accordance with paragraph 7.3 of the Code of Conduct on interactions with the healthcare community, approved by the Spanish Generic Medicines Association (“AESEG”) of which LABORATORIOS CINFA, S.A. is a member.

In this sense, LABORATORIOS CINFA, S.A. works each day to comply with the guiding principles of the Code of Conduct of AESEG, mainly comprising integrity, responsibility, mutual respect, collaboration, respect for the independence of the healthcare community, updating of information, remuneration of services according to market value, and transparency.

#### **1. Information on Value Transfers and their classification.**

The Value Transfers which are subject to publication are divided into three groups, depending on the recipients of the same, which are: (i) Patient Organisations, (ii) Healthcare Organisations and (iii) Healthcare Professionals. In turn, within each of them, differentiation is made between Value Transfers without consideration, such as donations, grants, contributions to events and meetings, etc., and Value Transfers with consideration, such as sponsorship and other provisions of services.

#### **2. Breakdown of the composition of the information included in the Value Transfers.**

##### **a. Accrual. Value Transfers included in each transparency report.**

For the purpose of determining the Value Transfers which are subject to publication in each transparency report, LABORATORIOS CINFA, S.A. applies the temporary principle of accrual.

The first Value Transfers report published by LABORATORIOS CINFA, S.A. includes the Value Transfers the accrual of which took place between 1 July and 31 December 2017. The following reports to be published will include the Value Transfers accrued between 1 January and 31 December of each year.

In the event of the Value Transfers consisting of sign-ups to scientific congresses, the accrual date will be the date on which the scientific congress or event begins, even when the payment takes place before or after that date. In the case of other occasional collaborations that are not of an ongoing nature, these will be considered accrued at the moment they are paid for.

In relation to contracts or Value Transfers which are of an ongoing nature throughout a year or even, spread over several years, they will be pro-rated and the pertinent amount will be included in the period subject to

publication. On the occasions that the Value Transfers are multiannual, it will be possible to indicate the years in which it is expected the total transfer will be carried out.

**b. VAT treatment**

The Value Transfers will be included at their net amount, excluding any taxes that may apply in each case.

**c. Currencies**

Value Transfers will be published in euros. In the event of the Value Transfers being paid in different currencies, the exchange rate used will be that of the date of payment of the corresponding amount.

**d. Transfers in kind**

In the event of Value Transfers being made in kind, these will be valued at their market value for the purpose of their inclusion in the transparency report.

**3. Transparency report update and error correction**

In the event of detecting any errors in the transparency data subject to publication by LABORATORIOS CINFA, S.A., the published report will be updated indicating the latest error correction on the website.

*Legal Notice:*

*The publication of these data is carried out in accordance with the transparency obligations arising from the Code of Conduct on interactions with the healthcare community approved by AESEG, which is available at the following link:*

<https://www.aeseg.es/documentos/codigo-conducta.pdf>

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