

	Teva Approach
Background	<ul style="list-style-type: none"> Teva Norway as Responsible Citizen and committed organization in the Healthcare Sector is publishing a Transfers of Value report in order to meet transparency obligation and to demonstrate the Company's values.
Applicable Code	This Transfers of Value report is made according to the Ethical Rules of LMI; the trade association for the research-based pharmaceutical industry in Norway/Efpia.
Transfers of Value	The report shows transfers of value from Teva Norway A/S to Healthcare professionals (HCP) and Health care organizations (HCO) with main activities in Norway.
Recipient of Transfer of Value	<ul style="list-style-type: none"> Physicians, Pharmacists, Nurses
Recipient's home country principle	<ul style="list-style-type: none"> Transfers of Value report includes not only Transfers of Value made to Recipients by Teva Norway but also Transfers of Value made to Recipients by foreign Teva affiliates.
Self-incorporated HCP	<ul style="list-style-type: none"> If the contracting party is a company owned by an HCP, the amount is disclosed as Transfer of Value to the HCO (the company).
Excluded Transfers of Value	Normal hospitality such meals if not included in travel fees, medicinal samples, normal purchase activities
Date of Transfer of Value	Donations and grants Sponsorships agreements with HCOs: start date of event Fee for service and consultancy
Meals	<ul style="list-style-type: none"> Meals disclosure is not required but these Transfers of Value may be included in the Travel & Accommodation amounts.
Transfer of Value in the case HCP finally does not participate at event	<ul style="list-style-type: none"> In case travel and/or accommodation is booked but the HCP does not attend an event, no Transfer of Value is disclosed to that HCP.
Transfer of Value provided to agency to support HCO's event	<ul style="list-style-type: none"> Transfer of Value is reported for that HCO even if the Transfer of Value is actually provided only to an agency which organizes an event for the HCO.
Multi-Year Contracts	<ul style="list-style-type: none"> Transfers of Value are reported on the relevant date of payment irrespective of the duration of the contract
Value Added Tax (VAT)	Transfers of Value are reported as net value.
Currency Conversions	All Transfers of Value are disclosed in local currency. If a payment is captured in another currency, it is converted into local currency by applying the exchange rate for the month that is deemed to be the Date of Transfer of Value
Disclosure Period	<ul style="list-style-type: none"> Each reporting period covers a full calendar year. Transfers of Value 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 the year.

Consent	<ul style="list-style-type: none">• 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, based on the local requirements.• Teva documents any consent revocation or opt-out.• If HCP's consent is not given or is withdrawn, Transfer of Value for that HCP is disclosed in aggregate and the Recipient's identity is therefore not publicly available.• If HCP revokes consent with any single Transfer of Value, all Transfers of Value provided to this HCP are included in the aggregate disclosure.
Disclosure Language	<ul style="list-style-type: none">• Disclosures are made in Norwegian (required) and in English (optional).
Complaints or request for further information	<ul style="list-style-type: none">• infor@teva.no
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