

The Code of Good Practice of INFARMA

Methodological Note to the Transparency Report of Boehringer Ingelheim Sp. z o.o.

This document is a methodological note which lays down detailed rules arising out of the Code of Good Practice of INFARMA and concerning publication of information on transfers of value to HCPs and HCOs by innovative pharmaceutical companies. Every company which signed this document is obliged to prepare its own methodological note and publish it along with a report on the transfers of value.

INTRODUCTION

The collaboration between HCPs (healthcare professionals) and HCOs (health care organizations) has long been the driver of development in the area of patient care and advances in innovative medicine. HCPs and HCOs cooperating with them supply independent and professional expertise based on clinical experience and practice in treating diseases to the pharmaceutical industry. Furthermore, HCOs are the first point of contact with patients which equips them with invaluable expert knowledge concerning the outcome of patient treatment and therapies. This expertise helps us to adapt products to patients' needs increasingly better, and thus improve the overall care for patients.

HCPs and HCOs should receive decent remuneration for their work performed to the benefit of pharmaceutical companies. The Code of Good Practice of INFARMA enables reliable and transparent disclosure of the scope and value of this collaboration, and is an important step in building more trust between the pharmaceutical industry, medical community and patients.

In accordance with the provisions of the Code of Good Practice of INFARMA, its signatories, i.e. member organizations of the European Federation of Pharmaceutical Industries and Associations (EFPIA), are required to disclose all transfers of value such as support for participation in educational events on medical topics, speaker fees and consultancy services to HCPs and HCOs.

1. Method of determining the amount of value transfers

- a. Transfers of value are reported in the amount of the cost to the Company, and not the revenue of the Beneficiary.
- b. The values are disclosed at VAT-exclusive amounts (i.e. they do not include VAT), with the exception of accommodation costs indicated at VAT-inclusive amounts and situations where only the total amount including VAT is shown on the invoice or another document used as the basis for entering the data on the values transferred.
- c. The amount of all transfers of value is disclosed in the Polish zloty, after conversion from the foreign currency at the average annual NBP exchange rate adopted by the Company amounting to EUR 1= PLN 4.567 in 2021.

2. Method of publishing information on transfers of value:

- a. Information on the transfers of value to HCPs represents the total amount of value provided to them in a given reporting period and is published individually with the consent to provide personal data.
- b. For HCPs who have not given their consent to provide personal data, the following information is published:
 - i. information on the transfers of value made to them in an aggregate report which presents the total amount of the transfers of value made to them in the given reporting period, and
 - ii. information on the absolute number and the per cent of all HCPs who have obtained transfers of value from the Company in a given reporting period.
- c. Information on the transfers of value to HCOs comprises the amounts of the transfers of value provided to them in a given reporting period.

3. Date of the transfer of value. Date of publication. Language and platform of publication.

A reporting period covers one calendar year from 1 January 2021 to 31 December 2021. All value transfers carried out within the reporting period will be disclosed.

Information will be disclosed not later than on 30 June 2022 on BI's website; in Polish on www.boehringer-ingelheim.pl and in English on www.boehringer-ingelheim.at.

BI will publish information for three years from the date on which the first data disclosure was made.

4. Procedure to follow if the transferred value is not used (e.g. if a doctor does not take part in an event)

If an HCP cancels their attendance of an event in advance, BI will only disclose the actual transfers of value received and not returned.

If an HCP takes part in an event partially, we will disclose only the actual transfers of value made.

5. Reporting of an indirect transfer of value to:

a. healthcare organizations

In case of transfers of value to HCOs through an organizer of medical events, the HCO is reported as the beneficiary. This rule applies when all or part of the transfers of value are made to accounts of the so-called logistical operators, namely companies which are responsible for organization of events.

Not only transfers of value made by the Company directly to HCOs are disclosed, but also those made through an entity acting on its behalf.

An example of such a situation is organization of an event by a company responsible for preparation of a conference which is initiated by a scientific society that is also the technical organizer of the conference. If there is no support from a specialized company, the scientific society would have to carry out such actions on its own. The mere fact of there being an agent in the transfer of value (not only financial value) to the final beneficiary does not release us from the obligation to disclose the information on the scope and value of cooperation of the companies with the HCOs.

b. healthcare professionals

Transfers of value to individual HCPs (e.g. invitations, coverage of the costs of travel or accommodation) do not constitute a part of a sponsoring transfer of value to the HCO.

6. Rules concerning consents to provide personal data

In accordance with data protection laws, personal data of individuals is protected.

HCPs have been requested to consent to individual disclosure of data on the transfers of value made in 2021.

At the HCP's request – i.e. when the disclosure consent is withdrawn – the HCP's data will be removed from the published Form immediately, no later than within 14 days of the request date.

If the HCP's consent is withdrawn, the Company's obligation with regard to the disclosure of making the transfer of value still exists, but the transfer of value will be disclosed on an aggregate basis (the identity of the beneficiary of the transfer of value will not be disclosed).

Consent may not be partially withdrawn or granted for selected transfers of value in the given reporting period. Withdrawal of consent to publish a part of the transfers of value or granting consent to publish only a part of the transfers of value invalidates the consent to publish the remaining transfers of value in the given reporting period.

7. Exemptions from the reporting obligation

The following values are exempt from the reporting obligation:

- a.** provision of information or educational materials or items;
- b.** meals;
- c.** samples;
- d.** commissions of logistics operators working with the signatories on organizing trips and meetings;
- e.** discounts, rebates and other sales tools customarily used to sell medicinal products;
- f.** packages of health care services provided by private entities and purchased by Signatories for their employees;
- g.** related to anonymous marketing research;
- h.** values provided in connection with R&D activities are subject to collective disclosure and therefore are excluded from individual reporting.

8. Classification of business entities operated by HCPs

A self-employed physician is treated as an HCP and not an HCO. Regardless of the type of business activity or form of employment, agreements are concluded directly with an HCP and not the entity employing the HCP under an employment contract or a civil-law contract.

9. Scope of transfers of value in individual categories

Transfers of value to HCPs			
Costs incurred in connection with events		Remuneration for services provided	
Registration fees	Cost of travel and accommodation	Basic remuneration	Additional expenses
Costs of participation in an event.	air tickets, train tickets, taxis, car rental (if such costs are directly related to travel), and costs of accommodation.	remuneration for: lectures, work on advisory teams (not applicable to R&D teams), medical studies, data analysis, preparation of educational materials, consultancy and advisory services, and participation in educational programmes aimed at developing skills.	Costs related to services being provided, i.e. air tickets, train tickets, taxis, car rental (if such costs are directly related to travel), and costs of accommodation.

Transfers of value to HCOs					
Donations	Costs incurred in connection with events			Remuneration for services provided	
	Registration fees	Cost of travel and accommodation	Value of sponsorship agreements	Basic remuneration	Additional expenses
donations for statutory purposes, medicinal products and medical devices.	Cost of participation in an event.	air tickets, train tickets, taxis, car rental (if such costs are directly related to travel), and costs of accommodation.	Cost of organization of exhibition or advertising space, Costs of affixing the sponsor's logo or the sponsor's product brand logo in the event's programme or the invitation to the event, Cost of organizing a satellite symposium during a congress,	remuneration for: lectures, work on advisory teams (not applicable to R&D teams), medical studies, data analysis, preparation of educational materials, consultancy and advisory services, participation in educational programmes aimed at developing skills, and rental of premises.	Costs related to services being provided, i.e. air tickets, train tickets, taxis, car rental (if such costs are directly related to travel), and costs of accommodation.

			Cost of participation of the sponsor's representatives in the event.		
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10. Scope of payments related to R&D activities

All the transfers of value related to expenses incurred for the benefit of HCOs or HCPs for R&D, including clinical trials, events related to R&D, non-interventional studies, activities of study data monitoring committees, clinical trials initiated by independent researchers are disclosed collectively as a total amount, not broken down to HCOs and HCPs.

11. Rules of disclosing information on cross-border transfers of value

Cross-border transfers of value to HCPs or HCOs in the scope covered by the Code of Good Practice of INFARMA are disclosed by the Company by the place or domicile or establishment of the Beneficiary of the transfer of value.

Cross-border transfers of value are shown in the Transparency Report of the Company, regardless of which entity from the Company's corporate Group organized and transferred value.