

Methodological	Note	Metodološko	obvestilo
<p align="center">–Merck d.o.o. Slovenija</p> <p align="center">an affiliate of Merck KGaA, Darmstadt, Germany</p>	<p align="center">- Merck d.o.o. Slovenia -</p> <p align="center">podružnica Merck KGaA, Darmstadt, Nemčija</p>		
<p>1. Introduction</p>	<p>1. Predstavitev</p>		
<p>This Methodology note summarizes the methodologies used in preparing Company’s disclosure according to the European Federation of Pharmaceutical Industries and Associations (EFPIA) Code of Practice and Forum of International Research and Development Pharmaceutical Companies, EIG (Forum) Code of Practice and identifying transfers of value, made directly or indirectly to or for the benefit of a Recipient.</p>	<p>To metodološko obvestilo povzema metodologije uporabljene pri pripravi objave podjetja glede na Kodeks ravnanja Evropske federacije farmacevtske industrije in združenj (EFPIA) in Forum mednarodnih raziskovalnih in razvojnih farmacevtskih podjetij, EIG (Forum) Kodeks ravnanja in prepoznavanja prenosov vrednosti, izvedenih neposredno ali posredno v ali za korist prejemnika.</p>		
<p>2. Definitions</p>	<p>2. Definicije</p>		
<p>Recipients Any HCP or HCO, whose primary practice, principal professional address, or place of incorporation is in Europe¹.</p>	<p>Prejemniki Vsak HCP ali HCO, katerega glavna praksa, glavni poslovni naslov in kraj vključitve je v Evropi².</p>		
<p>HCO Any legal person (i) that is a healthcare, medical or scientific association or organization (irrespective of the legal or organizational form) such as a hospital, clinic, foundation, university, or other teaching institution or learned society (except</p>	<p>HCO Vsaka pravna oseba, (i) ki je združenje ali organizacija zdravstvenega varstva, zdravstveno ali znanstveno združenje ali organizacija (ne glede na pravno ali organizacijsko obliko), kot so bolnišnice, klinike, fundacije,</p>		

¹ As defined in the EFPIA HCP/HCO Disclosure Code: Those countries currently include the following 33 countries: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Malta, the Netherlands, Norway, Poland, Portugal, Romania, Russia, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine and the United Kingdom.

² Kot je definirano v kodah za razkritje EFPIA HCP/HCO: Te države trenutno vključujejo naslednjih 33 držav: Avstrijo, Belgijo, Bulgarijo, Hrvaško, Ciper, Češko republiko, Dansko, Estonijo, Finsko, Francijo, Nemčijo, Grčijo, Madžarsko, Irsko, Italijo, Latvijo, Litvo, Malto, Nizozemsko, Norveško, Poljsko, Portugalsko, Romunijo, Rusijo, Srbijo, Slovaško, Slovenijo, Španijo, Švedsko, Švico, Turčijo, Ukrajino in Združeno kraljestvo.

for patient organizations 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

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 organization (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 practicing HCP, but excludes (x) all other employees of a Member Company and (y) a wholesaler or distributor of medicinal products.

Kind of ToVs

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 prescription-only Medicinal Products exclusively for human use.

- Direct ToVs

Transfers of value made directly by the company for the benefit of a Recipient.

univerze ali druge izobraževalne ustanove ali društva za promocijo posameznih disciplin (razen organizacij za bolnike v okviru EFPIA PO kode), katerega poslovni naslov, kraj ustanovitve ali primarni kraj poslovanja je v Evropi ali (ii) preko katere en ali več HCP-jev zagotavljajo storitve

HCP

Vsaka fizična oseba, ki je član zdravstvenih, zobozdravstvenih, lekarniških ali negovalnih poklicev ali katera koli druga oseba, ki v okviru svojih poklicnih dejavnosti, lahko predpiše, kupi, dobavi, priporoči ali odmeri zdravilo in katere osnovna praksa, glavni poslovni naslov ali kraj ustanovitve je v Evropi. V izogib dvomom definicija HCP vsebuje: (i) vsakega uradnik ali uslužbenca vladne agencije ali druge organizacije (bodisi v javnem ali zasebnem sektorju), ki lahko predpiše, nakupi, dobavi ali odmeri zdravilo in (ii) vsakega uslužbenca članskega podjetja, katerega glavna dejavnost je prakticiranje HCP, vendar izključuje (x) vse druge zaposlene v članskem podjetju in (y) prodajalce na debelo ali distributerje zdravil.

Vrste prenosov vrednosti

Neposredni in posredni prenosi vrednosti, bodisi v gotovini, v naravi ali drugače, izvedeni za promocijske namene ali kako drugače, v zvezi z razvojem in prodajo zdravil na recept izključno za človeško uporabo.

- Neposredni prenosi vrednosti

Prenosi vrednosti, izvedeni neposredno s strani podjetja v korist prejemnika.

<ul style="list-style-type: none"> - Indirect ToVs Transfers of value made on behalf of the company for the benefit of a Recipient, or transfers of value made through an intermediate and where the company knows or can identify the HCP/HCO that will benefit from the Transfer of Value. - Aggregate ToVs For Transfers of Values, which cannot be disclosed on an individual basis for legal reasons, the amounts attributable to such ToVs will be disclosed on an aggregate basis. The aggregate disclosure identifies (i) the number of Recipients covered by such disclosure, and (ii) the aggregate amount attributable to Transfers of Value to such Recipients. - Research and Development Transfers of Value Transfers of Value to HCPs or HCOs related to the planning or conduct of <ul style="list-style-type: none"> (i) non-clinical studies (as defined in OECD Principles on Good Laboratory Practice) (ii) clinical trials (as defined in Directive 2001/20/EC) (iii) Independent Investigator Trials and Investigator Sponsored Trials (iv) 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 (Section 18.02 of the EFPIA Code of Practice) <p>3. Disclosure's scope</p> <p>Products concerned Prescription-only medicine.</p>	<ul style="list-style-type: none"> - Posredni prenosi vrednosti Prenosi vrednosti, izvedeni v imenu podjetja v korist prejemnika ali prenosi vrednosti izvedeni preko posrednika, kjer podjetje pozna in lahko identificira HCP/HCO, ki bo imel korist od prenosa vrednosti. - Zbirna prenosov vrednosti Za prenose vrednosti, ki se jih ne sme razkriti na individualni podlagi zaradi pravnih razlogov, bodo zneski, pripisani takim prenosom vrednosti razkriti na skupni osnovi. Skupno razkritje identificira (i) število prejemnikov s takim razkritjem in (ii) skupni pripisan znesek prenosov vrednosti tem prejemnikom. - Prenosi vrednosti raziskav in razvoja Prenosi vrednosti do HCP-jev ali HCO-jev v zvezi z načrtovanjem in vodenjem <ul style="list-style-type: none"> (i) predklinične študije (kot je to opredeljeno v načelih OECD-jevih Dobrih laboratorijskih praks) (ii) klinični preizkusi (kot definirano v Direktivi 2001/20/EC) (iii) Študije neodvisnih preiskovalcev in študije sponzorirane s strani preiskovalcev (iv) neintervencijske študije, ki so predvidene v naravi in ki vključujejo zbirko pacientovih podatkov od ali v imenu posameznika ali skupine HCP-jev, posebej za raziskave (Razdelek 18.02 Kodeksa ravnanja EFPIA) <p>3. Obseg razkritja</p> <p>Zadevni izdelki Zdravila na recept.</p>
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Exception: In addition to disclosing ToV's concerning prescription-only medicine, some countries are bound by legislation or local Pharma Association provisions to disclose their OTC interactions as well.

Excluded transfers of value

- a. solely related to over-the-counter medicines (except in some countries in which over-the-counter-medicines are required to be included in the disclosure);
- b. provision of materials and objects of informative or educational character;
- c. meals (except in some countries in which meals are required to be included in the disclosure);
- d. samples;
- e. fees charged by logistics agencies assisting in organising travels and meetings;
- f. discounts, price reductions and other trading devices commonly used in the sale of medicinal products;
- g. healthcare packages provided by private entities purchased by Signatories for their employees;
- h. related to anonymous marketing research

Transfer of value date

- a. Date of Transfer of Value is the date of the effective payment to the recipient.
- b. If the payment is executed at several different dates (e.g. for one and the same assignment fees are paid at another date than travel costs) the date of the largest amount of payment effected is taken as payment date.
- c. In case of sponsorship of HCP/HCO to attend medical/scientific meetings/events managed by third party incl. payment by third party the

Izjeme: Poleg razkritja prenosov transferjev v zvezi z zdravili na recept, so nekatere države z zakonodajo ali lokalnimi farmacevtskimi določbami zavezane tudi za razkritje njihovih OTC interakcij.

Izključeni prenosi vrednosti

- a. izključno povezani z zdravili, ki jih lahko kupimo brez recepta (razen v nekaterih državah, v katerih je potrebno v razkritje vključiti tudi zdravila, ki jih lahko kupimo brez recepta);
- b. zagotavljanje materialov in predmetov informativnega in izobraževalnega značaja;
- c. obroki (razen v nekaterih državah, v katerih je potrebno v razkritje vključiti tudi obroke);
- d. vzorce;
- e. pristojbine, ki jih zaračunavajo logistične agencije, ki pomagajo pri organizaciji potovanj in srečanj;
- f. popusti, nižanje cen in druge metode trgovanja, ki se pogosto uporabljajo pri prodaji zdravil;
- g. paketi zdravstvenega varstva, ki jih podpisniki zasebnih subjektov kupujejo za svoje zaposlene;
- h. povezano z anonimno marketinško raziskavo

Datum prenosa vrednosti

- a. Datum prenosa vrednosti je datum dejanskega plačila prejemniku.
- b. Če se plačilo izvrši na več različnih datumov (npr. ene in iste pristojbine za razvrščanje so plačane na drug datum kot potni stroški) se kot datum plačila upošteva datum izvršitve plačila največjega zneska.
- c. V primeru sponzorstva HCP / HCO za udeležbo na zdravstvenih/znanstvenih srečanjih/ dogodkih, ki jih upravljajo tretje osebe, vključno s plačilom s strani tretjih oseb, se

event date is taken as transfer of value date if the effective payment date of registration fees to event organizer, accommodation costs to hotels etc. significantly differ from the transfer of value date (= receipt of the congress batch, date of accommodation etc.) of the recipient.

d. All belated payments with a date falling in a closed-out reporting period will be consolidated over the year and published each year in Q4.

Direct transfer of value

- a. Transfers of value are represented as the cost amount for the company and not the recipient's revenue.
- b. Non-financial transfers of value are disclosed based on the financial valuation of the non-financial spend (goods / service time spend etc.).

Indirect transfer of value

- a. Transfers of value provided to HCOs by a third-party company, e.g., through an organizer of medical events are reported with the HCO as recipient.
- b. Transfers of value to individual HCPs executed by a third-party company are reported with the individual HCP as recipient.
- c. Transfers of value to individual HCPs (e.g., invitations, covering travel or accommodation costs) executed by an HCO are reported as transfer of value to the HCO.

Transfer of value in case of partial attendances or cancellation

- a. In case of partial attendance or cancellation, or services not

datum dogodka upošteva kot prenos vrednosti, v kolikor se dejanski datum plačila kotizacije organizatorju dogodka, nastanitvene stroške hotelom itd. bistveno razlikujejo od datuma prenosa vrednosti (= prejem kongresne serije, datum nastanitev itd.) prejemnika.

- d. Vsa zamudna plačila z datumom, ki sodi v zaprto poročevalsko obdobje, bodo konsolidirana skozi vse leto in objavljena vsako leto v četrtem četrtletju.

Neposredni prenos vrednosti

- a. Prenosi vrednosti so predstavljeni kot znesek stroškov podjetja in ne kot prihodek prejemnika.
- b. Nefinančni prenosi vrednosti so izkazani na podlagi finančnega vrednotenja nefinančne porabe (blago / porabljen servisni čas itd.).

Posredni prenos vrednosti

- a. Prenosi vrednosti zagotovljeni s strani tretjih oseb npr. preko organizatorja medicinskega dogodka, so poročani z HCO-jem kot prejemnikom.
- b. Prenosi vrednosti posameznim HCP-jem, izvršeni preko družbe tretje osebe so poročani s posameznim HCP-jem kot prejemnikom.
- c. Prenosi vrednosti posameznim HCP-jem (npr. vabila, kritje potnih in nastanitvenih stroškov) izvršenih preko HCO-ja so poročani kot prenos vrednosti HCO-ju.

Prenos vrednosti v primeru delne prisotnosti ali odpovedi

- a. V primeru delne prisotnosti ali odpovedi, ali nezagotovljene

delivered, but value was transferred anyway e.g., according to contract clause, the transferred value is disclosed.

- b. If no value was transferred, the information on the transfer of value is not part of disclosure.

Cross-border activities

- a. Cases of cross-border transfers of value to HCPs/HCOs, falling in the scope of the Transparency Code, are disclosed in accordance with the recipient's country of practice (HCP) or country of registration (HCO).
- b. If one HCP/HCO has several countries of practices / registration the country in which context the assignment took place discloses the transfers of value.

Disclosure Type

a. Disclosure of individual data:

- If the signed consent declaration, with disclosure explicitly consented, is obtained the individual data and transfer of value in the reporting period are disclosed as required by the EFPIA disclosure template.
- If in the closed contract, the disclosure consent has been explicitly granted by signature, and consent has not been denied (non-consented) or withdrawn in at least one assignment by signature the individual data and transfer of value in the reporting period are disclosed as required by the EFPIA disclosure template. This is applied for countries with individual consent declaration required by local law or codices.

storitve, vendar z vseeno prenešeno vrednostjo, npr. glede na pogodbeno klavzulo, je prenešana vrednost izkazana.

- b. V kolikor ni bilo prenešene nobene vrednosti, informacije o prenosu vrednosti niso del izkaza.

Čezmejne aktivnosti

- c. Primeri čezmejnih prenosov vrednosti HCP-ju / HCO-ju, ki spadajo v področje uporabe zakonika o preglednosti, se izkazujejo glede na prejemnikovo državo v kateri ima prakso (HCP) ali državo registracije (HCO).
- d. V primeru, ko ima en HCP/HCO prakso oziroma je registriran v večih državah, potem prenos vrednosti izkaže država v kateri je bila naloga opravljena.

Vrsta razkritja

a. Razkritje posameznih podatkov

- V kolikor se pridobi podpisana izjava o soglasju z izrecnim soglasjem za razkritje, se posamezni podatki in prenos vrednosti v obdobju poročanja razkrijejo, kot zahteva predloga za razkritje EFPIA.
- V kolikor je bilo v sklenjeni pogodbi, soglasje o razkritju izrecno odobreno s podpisom in ni bilo zavrjneno (brez soglasja) ali umaknjeno s podpisom v vsaj eni nalogi, so posamezni podatki in prenosi vrednosti v poročevalnskem obdobju izkazani z EFPIA predlogo za razkritje. To se uporablja za države, kjer lokalna zakonodaja ali kodeksli zahtevajo posamezno izjavo o soglasju.

b. Disclosure of aggregated data:

- Signed consent declarations with disclosure explicitly non-consented lead to disclosure of aggregated data of transfer of value in the reporting period as required by the EFPIA disclosure template.
- Transfers of value to recipients from which consent declaration could not be obtained are disclosed on an aggregated basis.
- If in any (at least one) contract closed, with transfer of value in the reporting period, the disclosure consent has explicitly not been granted by signature all transfers of value in the reporting period to the recipient are disclosed on an aggregated basis as required by the EFPIA disclosure template. This is applied for countries with individual consent declaration required by local law or codices.

4. Specific considerations

Country unique identifier

As guidance on the professional code in the EFPIA country, the unique identifiers include

- the Full Name
 - for an HCP: the City of Principle Practice
 - for a HCO: the City where Registered
 - the Country of Principal Practice
- Whether such full details can be publicly disclosed depends on local applicable personal data protection laws and regulations

Self-incorporated HCP

A self-incorporated HCP constitutes an HCO (see above section 'Definition of HCO')

b. Izkaz zbirnih podatkov:

- Podpisane izjave o soglasju, na katerih izrecno ni pristanka na razkritje, vodijo do razkritja zbirnih podatkov o prenosu vrednosti v obdobju poročanja, kot to zahteva predloga za razkritje EFPIA.
- Prenos vrednosti prejemnikom od katerih ni bilo možno dobiti izjave o soglasju je izkazan na zbirni osnovi.
- V kolikor vsaj v eni sklenjeni pogodbi, s prenosom vrednosti v obdobju poročanja, soglasje o razkritju izrecno ni bilo dodeljeno s podpisom, so vsi prenosi vrednosti prejemniku v poročevalskem obdobju izkazani na zbirni osnovi kot to zahteva EFPIA predloga za razkritje. To se uporablja za države, kjer lokalna zakonodaja ali kodeksli zahtevajo posamezno izjavo o soglasju.

4. Posebni preudarki

Državi edinstven identifikator

Kot smernice o poklicnem kodeksu v državi EFPIA, edinstveni identifikatorji vključujejo

- polno ime
- za HCP: mesto glavne prakse
- za HCO: mesto registracije
- državo glavne prakse

Ali se vse te podrobnosti lahko javno razkrije je odvisno od lokalnih zakonov in predpisov o varstvu osebnih podatkov.

Samovključene HCP

Samovključena HCP predstavlja HCO (glej zgoraj »Definicija HCO)

Multiannual agreements and transfers of value in different calendar years

In case of multiannual agreements or other agreements based on which the transfers of value are provided in different calendar years, the information is included in the report about those which were effectively paid to the recipient in a given calendar year / reporting period.

Methodology for R&D spend documentation

Research and Development Transfers of Value will be disclosed in aggregate.

In scope are ToV to HCPs/HCOs related to the planning and conduct of:

a. Non-clinical studies (as defined in the OECD Principles of GLP)

b. Clinical trials (as defined in Directive 2001/20/EC)

c. Independent Investigator trials and Investigator Sponsored Trials

d. 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 (cfr Section 18.02 of the EFPIA Code of Practice)

Non-interventional studies that are retrospective in nature will be disclosed under the individual HCO spend category.

The determination of R+D spend according to EFPIA regulations is based on company Healthcare's regular internal expense reporting and allocations derived from Clinical Operations Statistic.

5. Consent management

Consent collection

Disclosure consent declaration is obtained in accordance with GDPR.

Večletne pogodbe in prenosi vrednosti v različnih koledarskih letih

V primeru večletnih pogodb ali drugih sporazumov, na podlagi katerih se opravljajo prenosi vrednosti v različnih koledarskih letih, so v poročilo vključeni tisti podatki, ki so bili dejansko plačani prejemniku v danem koledarskem letu / obdobju poročanja.

Metodologija za R&R uporabljeno dokumentacijo

Raziskave in razvoj prenosa vrednosti bodo izkazani v zbirni obliki.

V obsegu so prenosi vrednosti za HCPs / HCOs povezani z načrtovanjem in izvedbo:

a. Predkliničnih študij (kot je to opredeljeno v načelih OECD-jevih Dobrih laboratorijskih praks)

b. Kliničnih preizkusov (kot definirano v Direktivi 2001/20/EC)

c. Študije neodvisnih preiskovalcev in študije sponzorirane s strani preiskovalcev

d. Neintervencijskih študij, ki so predvidene v naravi in ki vključujejo zbirko pacientovih podatkov od ali v imenu posameznika ali skupine HCP-jev, posebej za raziskave (Razdelek 18.02 Kodeksa ravnanja EFPIA) Neintervencijske študije, ki so predvidene v naravi bodo izkazane pod posamezno HCO kategorijo porabe.

Določitev R + R, uporabljeno glede na EFPIA predpise temelji na Healthcare rednem notranjem poročanju odhodkov in sredstev, ki izhajajo iz Clinical Operations Statistics.

5. Upravljanje soglasij

Upravljanje soglasij

Izjava o soglasju za razkritje je pridobljena v skladu z GDPR.

Management of recipient consent withdrawal

- a. If the consent to disclose individual data and transfer of value is withdrawn the individual data will be removed from the disclosed form within a period of 14 days after submitting written withdrawal.
- b. Consent may not be partially withdrawn or granted for selected assignments. Withdrawal of a disclosure consent for selected assignments leads to revocation of disclosing any individual data in the reporting period.

Management of recipient's request

Requests and/or complaints by Recipients may be lodged with the Company local Legal Entity and the contact person named in the contract.

Partial consent

No partial consent is granted. The Recipient only may give full consent to any aspect of disclosure or may decline consent in full.

6. Disclosure Form

Date of publication

Disclosure will be made within six months after the end of the reporting period. The exact date of publication varies between the EFPIA Countries and depends on legal stipulations.

Disclosure platform

Disclosure reports will be published on the Company's own website. Legal Stipulations in some countries require disclosure on an external central platform run by the government or a regulatory authority. In this case Merck will provide a link to the external source where the disclosure report is published.

Upravljanje umika soglasja prejemnika

- a. V kolikor se soglasje za razkritje individualnih podatkov in prenosa vrednosti umakne, bodo posamezni podatki odstranjeni iz obrazca za razkritje v roku 14 dni po predložitvi pisnega preklica.
- b. Soglasje se ne sme delno umakniti ali dodeliti samo za izbrane naloge. Umik soglasja za razkritje za izbrane naloge vodi do preklica razkritja kakršnih koli posameznih podatkov v obdobju poročanja.

Upravljanje prejemnikovih zahtev

Zahteve in/ali pritožbe prejemnikov se lahko vložijo pri lokalni pravni osebi in pri kontaktni osebi podjetja, ki je navedena v pogodbi.

Delno soglasje

Delnega soglasja se ne izdaja. Prejemnik lahko le v celoti soglaša s katerim koli vidikom razkritja ali pa lahko zavrne soglasje v celoti.

6. Obrazec za razkritje

Datum objave

Razkritje se izvede v šestih mesecih po koncu poročevalskega obdobja. Točen datum objave se med EFPIA državami razlikuje in je odvisen od pravnih določil.

Platforma za razkritje

Poročila o razkritju bodo objavljena na spletni strani podjetja. Zakonski predpisi v nekaterih državah zahtevajo razkritje na zunanji centralni platformi, ki jo upravlja vlada ali regulativni organ. V tem primeru bo podjetje Merck zagotovilo link za povezavo do zunanjega vira, kjer je objavljeno poročilo o razkritju.

Disclosure language

Reports will be disclosed in Slovenian, using a Slovenian disclosure template.

7. Disclosure of financial data and calculation rules**Currency (local or if not, specify the exchange rate)**

- a. Total value of the transfers of value is disclosed in EUR after conversion from foreign currencies per the exchange rates adopted on the day of documenting the effective payments in the electronic system.
- b. Reference point of conversion is EUR.
- c. Basis of the calculation of transfer rates is the company-internal exchange rate table which is updated monthly.

VAT included or excluded

Transfers of value are disclosed with VAT included.

Calculation rules

- a. Transfers of value effected in the reporting period are summed up (for individuals or aggregated) according to the segmentation of the EFPIA disclosure template requirements.
- b. Only amounts of payments effected within the given calendar year (= reporting period) are considered with the calculation (see also note re ToV date and ToV in different calendar years).
- c. Calculation is executed with amounts of harmonized (same) currency (see also note to Currency).

Jezik razkritja

Poročila bodo razkrita v slovenskem jeziku z uporabo slovenske predloge za razkritje.

7. Razkritje finančnih podatkov in pravil za izračun**Valuta (lokalna ali v kolikor ne, navedite menjalni tečaj)**

- a. Skupna vrednost prenosov vrednosti se izkazuje v EUR, po pretvorbi iz tujih valut po menjalnem tečaju na dan dokumentiranja dejanskih plačil v elektronskem sistemu.
- b. Referenčna točka za pretvorbo je EUR.
- c. Osnova za izračun prenosov vrednosti notranji menjalni tečaj podjetja, ki se posodablja enkrat mesečno.

DDV vključen ali izključen

Prenosi vrednosti so izkazani vključno z DDV-jem.

Pravila za izračunavanje

- a. Prenosi vrednosti, opravljeni v obdobju poročanja, se seštejejo (za posameznike ali zbirne), glede na razčlenjenost zahtev predloge za razkritje EFPIA.
- b. Samo zneski plačil, ki so opravljeni v koledarskem letu (= obdobje poročanja), se vključijo v izračun (glej tudi pojasnilo datum prenosov vrednosti in prenosi vrednosti v različnih koledarskih letih).
- c. Izračun se izvede z zneski usklajene (iste) valute (glej tudi pojasnilo o valuti).