

ORDINANCE 2/2014 ADOPTED BY THE BOARD OF PHARMIG ON ARTICLE 9 OF THE PHARMIG CODE OF CONDUCT (TRANSPARENCY)

The interactions between pharmaceutical companies and healthcare professionals and institutions are essential in order to develop and maintain the best possible supply of medicinal products. A practicable way to increase public trust in these interactions is transparency. The highest degree of transparency is the disclosure, at the individual level, of transfers of value arising from this cooperation. All parties involved should therefore strive for the disclosure of transfers of value at the individual level.

According to Article 16 CoC and in accordance with Article 9.9 CoC, the board of Pharmig adopts, relating to Articles 9.4 and 9.5 CoC, the following

ORDINANCE ON ARTICLE 9 COC:

1. In order to ensure that the data to be disclosed under Article 9 CoC are properly documented, the board of Pharmig adopts the "STANDARDIZED TEMPLATE FOR THE DOCUMENTATION OF DATA TO BE DISCLOSED", which is annexed to this document as SCHEDULE ./1 FOR COC ORDINANCE ARTICLE 9.

The purpose of SCHEDULE ./1 is to enable uniform data documentation for all parties included.

Use of SCHEDULE ./1 is not mandatory; however, if a pharmaceutical company does not use SCHEDULE ./1, it has to ensure that the method of data documentation it uses fully maps the classification in terms of content and representation of the data to be disclosed as shown in SCHEDULE ./1.

For ease of use, Pharmig will also make SCHEDULE ./1 available electronically in the form of an Excel file on its website www.pharmig.at under Code of Conduct.

2. The following methodologies have to be adhered to when documenting the data to be disclosed:
 - As to accrual accounting, measurement and/or other issues, the pharmaceutical company shall, with respect to the amounts to be disclosed, rely on the accounting principles it applies. The Standard Accounting Principles shall be relied on and applied in particular when it comes to accrual accounting for services, for instance in the case of contractual relationships spanning several years or services rendered recurrently for more than one reporting period.
 - The recorded amounts of transfers of value shall be shown as net amounts (less any taxes and/or charges as applicable).
 - The recorded amounts of transfers of value shall be shown in EURO. Where the recorded amounts of transfers of value are amounts denominated in foreign currency, such amounts shall be converted into EURO amounts; conversion shall be based on the Standard Accounting Principles.

This ordinance shall come into force on 01/07/2014.