

## **Smith & Nephew Srl. - Methodology Note**

### **Disclosure of transferred values to HCO's and HCP's**

#### **Disclosure reporting: individual vs. aggregate reporting**

HCP benefits: where the HCP has explicitly consented to the disclosure, disclosure will take place on an individual basis. If consent is not obtained Smith & Nephew will disclose Transfers of Values as aggregate.

HCO / 3<sup>rd</sup> Party benefits: all transfers of value are reported on a individual basis, with the exception of scholarships/fellowships and costs related to Research and Development activities that will be reported on an aggregate basis.

#### **Meals and drinks**

In principle, meals and drinks do not fall within the scope of the transparency obligations and are therefore not disclosed. If meals and drinks are part of a sponsorship agreement or part of an event cost and cannot be separated, they are reported as part of the total.

#### **Events & Services**

Events and Services that took place before 1 January, but which have been paid during the year in course, have been included in the reporting. Transfers of Value will be disclosed on the date of the effective payment.

#### **Finance Related Matters**

All amounts are expressed in EURO.

Amounts are exclusive VAT.