

Janssen Patient Organisation ToV Disclosure Methodology for 2023

1. Introduction

The information below describes the methodology that Janssen-Cilag (Janssen UK) has applied to disclose the Transfers of Value (ToV) made to Patient Organisations in 2023. Transfers of Value to Patient Organisations are disclosed on the Janssen public website (www.janssen.com/uk/disclosure).

2. Which payments will be included?

The following types of payments to identified Patient Organisations (as defined in Clause 1.15 of the 2021 ABPI Code of Practice) are disclosed:

- Provision of donations, grants and sponsorship to Patient Organisations as set out in Clause 23.2 and 27 of the 2021 ABPI Code of Practice
- Payments (made directly or indirectly via a third-party agent) for the provision of contracted services from Patient Organisations, including individuals representing Patient Organisations
- Payments of expenses associated with delivering contracted services
- Payments or non-financial benefit in kind provided to a Patient Organisation as part of a collaborative working arrangement in accordance with Clause 20 of the 2021 ABPI Code of Practice

In accordance with Clause 24 of the 2021 ABPI Code of Practice, payments for contracted services delivered by individuals representing Patient Organisations are disclosed as a payment to that Patient Organisation.

3. What rules have Janssen applied to be included for disclosure?

The following rules apply:

- Fees paid for contracted services, grants and sponsorships to Patient Organisations will be included in the calendar year in which Janssen executed the payment or reimbursement in our financial systems
- ToV related to travel (e.g., flight tickets etc.), accommodation (e.g., hotel room cost), registration fees including reimbursements for out-of-pocket costs, will be included in the calendar year during which the activity/meeting took place
- ToV related to donations (non-financial contributions) will be included in the calendar year during which the activity took place

- In cases of payments processed via a third party acting on behalf of Janssen, our payment date to the third party or the payment date provided by the third party is used as the determining factor to allocate the payment to the related calendar year.

4. What information is disclosed for each ToV?

The information displayed on the website includes:

- Name of Patient Organisation
- Organisation address
- Country of organisation
- Date of contract*
- Description of activity
- Amount of non-financial or financial support or fee-for-service paid.

* Date of contract = Activity start date

5. How are expenses related to contracted services disclosed?

If a Patient Organisation or individual representing a Patient Organisation performed a contracted service the related cost of travel, accommodation arrangements and any reimbursement of out-of-pocket expenses, as per the contract terms, are reported in the description of the activity.

6. How does Janssen report non-monetary value for ToV for benefits in kind made to Patient Organisations?

Janssen discloses benefits in kind as non-financial ToV which is calculated via an assessment of the fair market value of the benefit to the Patient Organisation which is included in the contract between Janssen and the Patient Organisation.

7. How does Janssen report ToV related to multi-year contracts?

Where contracts span multiple years, typically a split payment approach is used. This

means that the total value is transferred in separate payments over time. The ToV is captured and disclosed in the corresponding reporting period.

8. Is VAT included?

Direct payments are disclosed exclusive of VAT, if applicable. All ToV for travel and accommodation (e.g., flight ticket, hotel room, etc.) are reported inclusive of VAT, where applicable.

The disclosure reported ToV amounts should not be used for VAT/Tax reporting purposes. If fiscal reports are required, the company provides them directly to the Patient Organisation.

9. Which Janssen companies have a duty to disclose ToV?

Janssen-Cilag Limited (Janssen UK) is a member of the ABPI. Janssen UK has a code requirement to disclose all ToV made to Patient Organisations based in the UK by:

- Janssen UK; or
- Any European affiliate company of Janssen UK; or
- Any other global affiliates of Janssen UK

This includes any cross-border interactions where payments have been made to UK based Patient Organisations.

10. What has Janssen excluded from the Disclosure report?

Third-party recipients of donations from independent charitable organisations which have themselves received donations from Janssen and are not otherwise subject to disclosure. In the case of the Johnson & Johnson Foundation Scotland (an independent charity), any third-party recipients of donations from the Foundation will be published in its' audited annual directors' reports:

<https://www.jnjfoundation.com/>.

11. How are different currencies handled?

All values reported are in GBP. For ToV that was originally paid in a different currency, a conversion to local currency is made. Exchange rate details can be provided on a case-by-case basis.

Disclaimer

Janssen relies on a combination of automated systems, standardised processes, and manual data entry from internal and external resources to record and report relevant ToV data. The information reported in this submission is done in good faith and best efforts to comply with

the disclosure requirements of the ABPI Code of Practice. Although Janssen strive for efficient and fast processing, it might occur that payment information becomes available only after the date of publishing. Should we, despite our best efforts to ensure accurate reporting, fail to include complete and correct information in our submission, we will appropriately investigate and address in case of erroneous information. Janssen expect this to be exceptional and will monitor actual occurrences. In case of significant changes to the initial publication Janssen will publish an amendment within a reasonable timeframe.

Should a Patient Organisation consider that the report is incomplete or incorrect, please contact us via disclosure@janssen.co.uk and we will make appropriate changes as soon as possible.

A link to Janssen ToV data is provided to the ABPI for the purpose of meeting ABPI reporting requirements.