

**Place of disclosure :**  
All Transfers of Value (TOVs) to a given Recipient are disclosed in the country where the HCP has his/her principal place of practice and the HCO is registered.

All cross-border TOVs to a given Recipient are disclosed in the country where the HCP has his/her principal place of practice and the HCO is registered. Within the scope of EFPIA, cross-border TOVs are international transactions involving transfers of value made by a Bracco Group company with registered offices in a country different than the country of the HCP/HCO. Upon request, Bracco is available to provide details about which company of Bracco Group has made the relevant cross-border TOV(s).

Bracco applies the relevant accounting principles on accrual basis with regard to all TOVs, including those connected to multi-years contracts.

VAT and other local tax aspects are excluded from TOVs.

The TOVs are published in Euro currency. With regard to different local currency, Bracco applies the exchange rate BCE. Please see the following website: <https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>

The value disclosed for donated or free-loaned equipment is the average selling price related to the relevant year of publication according to the accounting principles above.

Each published report covers the TOVs made in the previous calendar year.

In case of contracts lasting more than one year, the reporting date of the TOV(s) is the date of the relevant invoice(s), irrespective of the date of the payment and the duration of the contract.

### Duration of publication

Each report is generally available for a period of three years from its publication

**\* Nel caso di supporto diretto per la formazione di HCP che esercitano in ambito privato, occorrerà pubblicare il dato in forma individuale o aggregata, a seconda che l'HCP abbiamo prestato il consenso.**