



METHODOLOGICAL NOTE

TRANSPARENCY DISCLOSURE OF TRANSFERS OF VALUE MADE TO PATIENT ORGANISATIONS

Country of Disclosure: Spain

Disclosure Year: 2026 (transfers of value made during 2025)

This document is intended to serve as guidance for readers in understanding the criteria used by Norgine de España S.L.U. when calculating the figures presented in its 2026 disclosure of transfers of value made from 1 January to 31 December 2025. These criteria may differ slightly from those used by other pharmaceutical companies.

1. Company overview (Norgine)

Norgine is a specialist pharmaceutical company that provides expertise and know-how to develop, manufacture and commercialise products that deliver real value to Healthcare Professionals, Payers and Patients. Established in Europe for more than 110 years, it has more than 1,000 employees across 14 locations. Its headquarters are located in the Netherlands, with a Research and Development site in Hengoed, Wales, and two manufacturing sites in Hengoed, Wales, and Dreux, France. For further information about Norgine, please visit www.norgine.com. NORGINE and the sail logo are registered trade marks of the Norgine group of companies.

2. Introduction to the Transparency Disclosure and purpose of this document.

The Farmaindustria Code of Good Practice for the Pharmaceutical Industry and the EFPIA Code establish transparency obligations in relation to interactions between pharmaceutical companies and Healthcare Professionals, Healthcare Organisations and Patient Organisations. In particular, the Farmaindustria Code regulates interactions with Patient Organisations and requires such collaborations to be carried out in accordance with the principles of independence, mutual respect, absence of improper promotion, transparency and appropriate documentation.

In Spain, Norgine de España S.L.U. applies the guidelines of the Farmaindustria Code of Good Practice for the Pharmaceutical Industry, as well as the criteria set out in the EFPIA Code, in relation to the transparency of transfers of value. With regard to Patient Organisations, Norgine publicly discloses any financial support, significant non-financial support, indirect support and/or fees for contracted services, in accordance with the applicable requirements and the methodology described in this note.

Norgine ensures that its professional practices reflect all current laws, regulations and codes of good practice, including the EFPIA and FARMAINDUSTRIA Codes referred to above, which govern the business of the pharmaceutical industry and safeguard patient safety. To this end, it regularly reviews and updates its internal code of conduct, policies and compliance procedures.

The term '**transfer of value**' is used both in the EFPIA and FARMAINDUSTRIA Codes and in this note to define any direct or indirect transaction or payment, whether in cash, in kind or otherwise, made for promotional or other purposes in connection with the development or sale of medicinal products. A direct transfer of value is considered to be one made by a company for the benefit of a recipient. An indirect transfer of value is one made for the benefit of a recipient on behalf of another company, or through an intermediary, where the company knows or can identify the recipient who will ultimately benefit from such transfer. For further information in this regard, please visit <https://www.codigofarmaindustria.org/servlet/sarfi/codigo/codigo.html?idPag=22>

In line with its commitment to the EFPIA and Farmaindustria Codes, Norgine de España S.L.U. documents and publicly discloses transfers of value made to Patient Organisations. This methodological note accompanies such disclosure and is intended to explain, in a clear and understandable manner, the scope of the information disclosed, the categories used, the criteria for data collection and validation, and the main methodological decisions applied by Norgine for the relevant disclosure.

3. Definitions

For the purposes of this note, the terms and definitions set out in the Farmaindustria Code of Good Practice and in the EFPIA Code are generally used. Where necessary, additional methodological clarifications are included to facilitate understanding of the information disclosed.

Healthcare Professional: any natural person who is a member of the medical, dental, pharmacy, nursing or podiatry profession, any other person legally regarded as such, or any other person who, in the course of their professional activities, may prescribe, purchase, supply, dispense or administer medicinal products for human use, or influence such activities.

For the purposes of this disclosure, Norgine has considered all employees of the public health service and any private healthcare worker as Healthcare Professionals, irrespective of their professional status.

Healthcare Organisation: any legal person or entity that is a medical or scientific association or healthcare institution, irrespective of its legal or organisational form, such as hospitals, clinics, foundations, universities and other academic entities, scientific societies, excluding Patient Organisations covered by Article 17 of the FARMAINDUSTRIA Code, or through which one or more Healthcare Professionals provide services.

Patient Organisation: a non-profit organisation, including any umbrella organisation to which it belongs, mainly composed of patients and/or their carers, which represents, advocates for or supports the needs and interests of patients and/or their carers.

Transfers of Value: any payment, support, benefit or contribution, whether direct or indirect, in cash, in kind or otherwise, made by Norgine for the benefit of a Patient Organisation, whether as financial support, significant non-financial support, indirect support or fees for contracted services.

Donations and Grants: an act of generosity whereby a company, as donor, freely provides a monetary amount or a good or service, including an in-kind donation, to a third party, as recipient, who accepts it. In some cases, grants, or purpose-specific donations, refer to those cases in which the contribution or service is intended for the recipient to fulfil a specific objective, execute a project or carry out an activity. In all cases, the donor shall not obtain, nor seek to obtain, any consideration from the recipient, as regulated by Article 15 of the Code.

Services contracted from Patient Organisations: legitimate and documented services provided by a Patient Organisation to Norgine, remunerated at fair market value and formalised in writing, provided that they respond to a genuine need and do not have an improper promotional purpose.

Research and Development (R&D): activities associated with the design or conduct of: (i) pre-clinical studies, as defined by the OECD in the Principles of Good Laboratory Practice; (ii) clinical trials, as defined in Regulation (EU) No 536/2014 of the European Parliament and of the Council, Royal Decree 1090/2015 and referred to in Article 14.1 of the Code; and (iii) observational studies with medicinal products, as referred to in Article 14.2 of the Code.

4. Data Protection and Consent

Norgine processes information relating to Patient Organisations in accordance with applicable data protection and transparency regulations. To the extent that the information disclosed relates to legal persons, publication is carried out on the basis of the transparency obligations arising from the Farmaindustria Code and the principles of integrity and accountability. Where the interaction may involve personal data of representatives or contact persons, Norgine provides the relevant information on the processing of personal data and takes the necessary measures to limit publication to the information strictly required. In the interests of transparency and traceability, transfers are disclosed by identifying the beneficiary Patient Organisation, the nature of the collaboration and the amount or description of the support, as applicable.

5. Transfers of Value to Patient Organisations

In accordance with the transparency principles established by EFPIA and Farmaindustria, Norgine publishes annually the list of Patient Organisations to which it has provided financial support, indirect/significant non-financial support, or with which it has contracted services during the disclosure period.

The Farmaindustria Code of Practice Surveillance Unit recommends that the publication be accompanied by a methodological note explaining, in clear language, the information included, the criteria used to obtain, classify and publish it, as well as the main limitations or methodological decisions applied by the company.

The publication should allow any reader to identify, at a minimum, the beneficiary Patient Organisation, the type of collaboration, a sufficiently understandable description of the activity or project, the monetary value disclosed where applicable, the currency used and the period to which the information relates.

- (a)** For financial, indirect or significant non-financial support:
 - i.** the monetary value of financial support, in-kind contributions or costs invoiced by third parties for the benefit of the Patient Organisation, where these can be reasonably quantified.
 - ii.** a description of the non-monetary benefit received where the non-financial support cannot reasonably be assigned an individualised monetary value.
- (b)** For contracted services: the total amount paid to the Patient Organisation during the disclosure period, together with a general description of the nature of the service provided.

The list of Norgine's collaborations with Patient Organisations is published on Norgine's corporate website. The list may be presented at global or local level, depending on the applicable publication format, and includes the information necessary to clearly identify the collaboration carried out.

- **Country:** the territory in which the Patient Organisation primarily carries out its activities or to which the collaboration is attributed.

- **Registered name of the Patient Organisation:** the corporate name or official name of the beneficiary entity.

- **Nature of the interaction:** the category that distinguishes between support and contracted services.

Support: includes donations, grants, sponsorships, in-kind contributions, indirect support and other significant non-financial support.

Contracted services: includes services provided by the Patient Organisation to Norgine, formalised in writing and remunerated in accordance with criteria of legitimate need and fair market value.

- **Description of the collaboration:** an explanation of the activity, project or service that is sufficiently complete to enable an average reader to understand the purpose and relevance of the interaction.

- **Currency**

- **Amount**

In the case of Norgine de España S.L.U., the amounts disclosed correspond to transfers of value attributable to Patient Organisations active in Spain during the disclosure period. Unless otherwise stated, VAT and other recoverable taxes are not included. The disclosed activities may include support for disease awareness projects, information and awareness initiatives addressed to patients, non-promotional educational collaborations, and legitimate services provided by Patient Organisations, such as speaking engagements, participation in meetings or provision of expert insight on the patient experience.

Norgine does not include in the publication payments or benefits that do not constitute a transfer of value for the benefit of a Patient Organisation under the applicable Code, nor purely internal administrative costs incurred by Norgine. Where a third party acts on behalf of Norgine, the transfer is disclosed if Norgine knows or can identify the ultimate beneficiary Patient Organisation.

Further information may be found in the global methodological note on the publication of support to Patient Organisations at the following address: <https://norgine.com/wp-content/uploads/2020/03/POrg-Methodology-Notes-2020.pdf>

6. Transactions, third parties and attribution criteria

6.1 Discrepancies between the transaction date and the date on which an event takes place or a collaboration is completed

As a general rule, Norgine discloses transfers of value in the year in which the activity, interaction or collaboration project to which they relate takes place. Where, for operational reasons, payment is made before or after the activity or project, Norgine applies a consistent criterion to avoid duplication and to ensure that the transfer is attributed to the period that best reflects the substance of the collaboration. Where it is not reasonably possible to associate the payment with a specific activity date, the payment date or accounting record date shall be used, as appropriate.

6.2 Treatment of multi-year contracts

For multi-year projects, Norgine discloses transfers of value corresponding to the year in which they are made or the year to which the relevant activity or milestone is reasonably attributed. If a project takes place over several financial years and generates separate payments, each payment is disclosed in the relevant year in accordance with the methodology applied. If the full payment is made through a single transfer of value, it shall be disclosed only once, unless there is an objective basis for allocating it proportionally across different periods.

6.3 VAT and other taxes

For transfers of value made to Patient Organisations, Norgine does not disclose net amounts of VAT or other recoverable taxes, unless the nature of the payment or limitations of the accounting system require a different criterion to be applied. In such case, Norgine seeks to maintain a consistent and documented approach. Non-recoverable taxes may be included in the amount disclosed where they form part of the actual cost borne by Norgine and are attributable to the collaboration.

6.4 Treatment of currencies and exchange rates

The values in this disclosure are expressed in euros. Where a transfer of value has been made in another currency, Norgine uses the applicable exchange rate in accordance with its internal conversion criteria at the time of the transaction or accounting record. For further information regarding conversion figures for the disclosure year, please contact contact@norgine.com

7. Complex payment allocation routes

Payments through third parties

Norgine may engage suppliers or agencies to manage activities or projects involving a collaboration with Patient Organisations. Where Norgine knows or can identify the ultimate beneficiary Patient Organisation of a transfer of value made through a third party, such transfer shall be disclosed as if it had been made directly by Norgine, in accordance with the applicable principle of transparency.

Services provided by Patient Organisations

Where Norgine contracts services with a Patient Organisation, the collaboration must respond to a legitimate need, be documented in writing, clearly describe the services to be provided and establish remuneration that is proportionate and consistent with fair market value. Payments made for such services are disclosed as services contracted from Patient Organisations.

8. International payments

Norgine may make transfers of value to Patient Organisations located in Spain through different group affiliates. In accordance with the principle of the Patient Organisation's country of activity, transfers of value made to Spanish Patient Organisations are included in the disclosure corresponding to Spain, regardless of the Norgine affiliate that originated or managed the payment.

Similarly, transfers of value made by Norgine de España S.L.U. to Patient Organisations that primarily carry out their activities outside Spain shall be published, where applicable, in the relevant country or platform in accordance with the applicable transparency rules.

9. Review, corrections and publication period

Norgine applies reasonable internal controls to collect, review and publish transparency information accurately and consistently. If, after publication, a material error, omission or need for update is identified, Norgine may correct the published information as soon as reasonably practicable. The information shall remain available for the period required by the Farmaindustria Code or, failing that, for the period determined by Norgine in accordance with its transparency and record-keeping obligations.

In order to avoid duplications and errors in Norgine's IT system for managing data on transfers of value, the names of Patient Organisations are published without accents and their place of activity is stated only in Spanish.

For any questions relating to the content of this document, please contact contact@norgine.com or iberiamedinfo@norgine.com