



METHODOLOGICAL NOTE

TRANSPARENCY DISCLOSURE OF TRANSFERS OF VALUE MADE TO HEALTHCARE PROFESSIONALS, HEALTHCARE ORGANISATIONS AND PATIENT ORGANISATIONS

Country of Disclosure: Spain

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

This document is intended to serve as a guide for readers to understand the criteria used by Norgine de España S.L.U. in 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 knowledge 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 over 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 its logo are registered trademarks of the Norgine group of companies.

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

The Code of Practice of the European Federation of Pharmaceutical Industries and Associations (EFPIA) promotes increased transparency in relationships between the Pharmaceutical Industry and Healthcare Professionals and Healthcare Organisations, requiring companies to disclose transfers of value made directly or indirectly to such Professionals and Organisations. For further information, please visit <https://efpia.eu/relationships-code/disclosure-of-payments/>

In Spain, Norgine de España S.L.U. follows the guidelines of the National Code of Practice for the Pharmaceutical Industry issued by FARMAINDUSTRIA on transfers of value, which are aligned with the EFPIA Code. With regard to collaboration with Patient Organisations, Norgine also publicly discloses, on its corporate website (www.norgine.com), any financial or non-financial, direct or indirect support provided to them.

Collaboration between Healthcare Professionals and the Pharmaceutical Industry is a key factor in improving patient care and driving advances in medicine. Both parties work together in most stages of clinical research and throughout medical education, with the aim of providing and promoting the best possible care for patients. The medical profession, as an interlocutor with patients, offers invaluable insight into patient behaviour and disease management. This knowledge contributes decisively to

improving health outcomes and enables the Pharmaceutical Industry to improve its products and patient care.

Accordingly, a healthy working relationship between the Pharmaceutical Industry and Healthcare Professionals and Organisations will always serve patients' interests. On this basis, and with the aim of ensuring the integrity and ethical nature of that relationship, EFPIA has developed its Code of Practice. The adoption of this code has represented significant progress in Europe, bringing greater transparency and trust to relationships between the Pharmaceutical Industry, the medical community and society as a whole.

In accordance with this code, Norgine considers collaboration between Healthcare Professionals and the pharmaceutical sector to be mutually beneficial, having a very positive impact on both the quality of treatment offered to patients and the value of clinical research. As a result of this synergy, the Pharmaceutical Industry increasingly consults Healthcare Professionals during the development of new therapies and products, enabling such products to respond more effectively to patients' needs.

Norgine ensures that its professional practices reflect all current legislation, regulations and codes of practice (such as those of EFPIA and FARMAINDUSTRIA mentioned above) governing the business of the Pharmaceutical Industry and safeguarding patient safety. To this end, it regularly reviews and updates its internal code of conduct, as well as its compliance policies and procedures.

The term '**transfer of value**' is used in both 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 accordance with its commitment to the EFPIA and FARMAINDUSTRIA Codes, Norgine de España S.L.U. documents and publicly discloses transfers of value made to Healthcare Professionals, Healthcare Organisations and Patient Organisations. In addition, together with this disclosure, it also publishes this note summarising the methodology used, identifying all transfers of value included according to their category.

Norgine develops and markets both medicinal products and medical devices in different countries. Although transparency requirements have not yet been established for medical devices in Europe, Norgine also discloses transfers of value related to medical devices in its transparency disclosure. For non-monetary transfers of value, an equivalent value has been established which is deemed to have been received by the recipient.

3. Definitions

This note uses terms and definitions taken from the FARMAINDUSTRIA Code.

Healthcare Professional: Any natural person who is a member of the medical, dental, pharmaceutical, nursing or podiatry profession, any other person legally considered 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 public health service employees and any private healthcare workers to be Healthcare Professionals, regardless of their professional status.

Healthcare Organisation: Any legal person or entity that is a medical or scientific association or healthcare institution (regardless 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 the umbrella organisations to which it belongs — composed mainly of patients and/or their carers, which represents and/or supports the needs of patients and/or their carers.

Transfers of Value: Any direct or indirect transaction or payment in cash, in kind or in any other form, regardless of its purpose.

Donations and Grants: A gratuitous act by which a company (donor) freely provides a monetary amount or a good or service (donation in kind) to a third party (donee), who accepts it. In some cases, grants (restricted donations) refer to situations where the provision or delivery is intended for the donee to fulfil a specific objective, execute a project or carry out an activity. In all cases, the donor shall not obtain, nor request to obtain, any consideration from the donee (regulated by Article 15 of the Code).

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 (referred to in Article 14.2 of the Code).

4. Data Protection and Notices

European and Spanish Data Protection regulations require pharmaceutical companies, including Norgine de España S.L.U., to inform Healthcare Professionals, before disclosing any of their personal data, of the publication of transfers of value made and attributed to their name. In the interests of transparency and accuracy, such transfers are disclosed by indicating the name of the Healthcare Professional or the tax name of the Healthcare Organisation, together with their partially masked tax identification number. Therefore, in compliance with its duty to inform, Norgine informs the Healthcare Professionals with whom it interacts about the public disclosure of these data, information which is publicly accessible at: <https://norgine.es/wp-content/uploads/2021/07/InformacionHCPs.pdf>

5. Research and Development

All payments to Healthcare Professionals and Healthcare Organisations related to R&D are included in an aggregate figure under the Research and Development category of the transparency disclosure. Costs arising from activities related to these clinical trials have also been included in that aggregate figure.

For the purposes of this disclosure, research and development transfers of value are transfers of value to Healthcare Professionals and Healthcare Organisations related to the planning or conduct of:

- Non-clinical studies (as defined in the OECD *Principles of Good Laboratory Practice*)
- Clinical trials (as defined in Directive 2001/20/EC)
- Prospective non-interventional studies involving the collection of data from, or on behalf of, individuals or groups of Healthcare Professionals specifically for the study.

Norgine does not consider Clinical Research Organisations (CROs) to be Healthcare Organisations and, therefore, any R&D transfer of value made by a CRO to Healthcare Professionals and Healthcare Organisations, should this occur, would be disclosed as part of the aggregate R&D figure.

6. Transactions

Discrepancies between the transaction date and the date on which an event takes place

Generally, arrangements related to attendance at scientific events require payments to be made in advance. As a result, at the end of a given year it may be necessary to make payments relating to scientific events that will take place during the following year (for example, payment in December 2023 for registration at an event scheduled for February 2024). Norgine de España S.L.U. discloses such transfers of value in the year in which the interaction or event takes place, rather than in the year in which the actual payment (whether direct or indirect) is made to the Healthcare Professional / Healthcare Organisation. This means that there may be cases where transfers of value made in 2024 have been reported as part of 2025, as well as transfers of value made in 2024 disclosed using 2025 data.

Handling of multi-year contracts

In the case of specific multi-year projects, Norgine de España S.L.U. discloses payments in the year in which the project materialises. Therefore, a project spanning two years and involving several individual transfers of value during that period will be associated with two disclosures (i.e. one for each year, showing the value of the transfers of value made in that specific year). However, if the full payment is made as a single transfer of value, it will be disclosed only once, in the year in which the payment is made.

VAT and other taxes

For transfers of value made to Medical Societies and Healthcare Organisations, VAT and recoverable taxes have been included. For payments and fees to Healthcare Professionals for the provision of services, personal income tax withholding has not been included; for accommodation and travel expenses associated with such services, VAT has been included. For expenses related to Healthcare Professionals' attendance at national scientific events or meetings (registration, travel, accommodation, taxi, etc.), VAT and/or local taxes (such as IGIC in the Canary Islands) have been included where applicable. If the scientific events or meetings have taken place in other countries, the relevant tax or VAT has been included.

Handling of currencies and exchange rates

The values in this disclosure have been calculated in Euros. Where it has been necessary to convert other currencies into Euros, Norgine's Annual Conversion Rate at the time of the transaction has been used. For further information regarding the conversion figures for the reporting year, please contact contact@norgine.com

7. Complex payment allocation routes

Payments through third parties

Norgine de España S.L.U. often engages advertising agencies for its business activities and, on certain occasions, such agencies may subcontract Healthcare Professionals and Healthcare Organisations in order to provide some of these services. Where Norgine is aware of the identity of such Healthcare Professionals and Healthcare Organisations (and, in the case of individuals, they have been previously informed), Norgine discloses any transfer of value made indirectly to them through the agency as if the

payment had been made directly by Norgine to those Healthcare Professionals and Healthcare Organisations.

Payments to Healthcare Organisations for services provided by individual Healthcare Professionals

Occasionally, a Healthcare Organisation may stipulate that services provided by its Healthcare Professionals must be contracted through the Healthcare Organisation itself and that no contract may be entered into directly with the individual Healthcare Professional. Where Norgine de España S.L.U. contracts the services of a specific Healthcare Professional, the transfer of value shall be disclosed in the name of that Healthcare Professional. Any “management fee” charged by the Healthcare Organisation shall be disclosed as a service fee in the name of the Healthcare Organisation. Conversely, if the Healthcare Professional does not receive any payment from the Healthcare Organisation for the service provided to Norgine, the total cost paid by Norgine shall be disclosed in the name of the Healthcare Organisation as a transfer of value for the provision of services.

Retrospective observational studies relating to medicinal products

Transfers of value related to this type of study have been published individually under the category “Provision of Services”; however, in the aggregate survey submitted each year to Farmaindustria, they were included under the Research and Development category. Payments to service companies that supported this type of study have been excluded from the publication of transfers of value, as they have not been considered as such, but rather as the provision of services by organisations regarded as non-healthcare organisations, as explained in section 5. Any indirect payment to Healthcare Professionals and Healthcare Organisations managed by third parties in connection with these studies has been published individually, and the relevant value has been extracted in coordination with those companies.

8. Contributions to medical education

On occasion, Healthcare Organisations carrying out medical education projects may request a donation or grant from Norgine to support those projects. In such cases (where Norgine has no influence over the details of the project), Norgine de España S.L.U. may not know whether Healthcare Professionals have been contracted or their identities. For this reason, in such cases, transfers of value are disclosed in the name of the Healthcare Organisations.

Where a Healthcare Organisation requests financial support from Norgine de España S.L.U. for its professionals to attend medical or scientific meetings (through contributions towards registration fees, travel or accommodation), the associated transfers of value are disclosed in the name of the Healthcare Organisation, unless the request is associated with named individuals. Where Norgine does not know the names of the Healthcare Professionals who will receive the support, the collaboration is disclosed in the name of the requesting Healthcare Organisation.

Where Norgine de España S.L.U. pays (directly or indirectly) a Healthcare Organisation for a package of registrations for a scientific event organised by that organisation, and Norgine allocates those registrations to specific Healthcare Professionals, the associated transfers of value shall be disclosed in the name of those Professionals, as they are the ultimate beneficiaries. If any of the registrations paid for as part of the package remain unused, the proportional cost shall be disclosed as sponsorship to the Healthcare Organisation.

9. Contributions to scientific-professional meetings

Norgine de España S.L.U. discloses all payments made to Medical Societies and Healthcare Organisations in connection with educational activities and scientific-professional meetings. This

includes both direct funding (through sponsorship or the rental of space to set up a stand) and indirect support (through the provision of logistical or IT services, or the payment of registration, travel or accommodation costs). Expenses incurred in attending meetings organised by Norgine de España S.L.U. have also been disclosed, and the details of these transfers of value have been included in the relevant fields.

Amounts relating to subsistence are outside the scope of this disclosure, as meal costs are governed by strict Industry guidelines. Occasionally, certain meal costs may be included within other categories where it has not been possible to separate that amount from the remaining items.

Norgine de España S.L.U. provides financial support for Healthcare Professionals to attend medical and scientific meetings. Where the logistical arrangements for such attendance must be made through agencies, the management fee is included in the calculated amount of the disclosed transfer of value. If a Healthcare Professional cancels their attendance at a scientific event for which payment has already been made, the corresponding transfer of value is nevertheless disclosed in their name, except in respect of arrangements where the amount may be refunded to Norgine. Similarly, if any change results in additional charges after the initial payment, such charges are also added to the calculation of the disclosed transfer of value (e.g. charges for changes to registrations or flights after the initial payment).

10. Standardisation of values that are difficult to calculate

Where costs are not itemised individually on an invoice but must be disclosed as a transfer of value (for example, a coach transporting a group of Healthcare Professionals from the airport to a conference venue), the total amount shall be divided equally among all professionals who have benefited from it.

For registrations of Healthcare Professionals for scientific events arising from registration packages where the cost of the individual registration cannot be clearly broken down, the official registration price on the invoice date shall be used for the disclosure of the transfer of value (e.g. the “early-bird rate” if the invoice was paid within the deadline for that reduced rate). For practical and simplification purposes, where different official registration prices exist for the same event, the price corresponding to a “non-resident, non-member physician” shall generally be used as the reference. If any of the registrations paid for in the package remain unused, the proportional cost shall be disclosed as sponsorship to the Healthcare Organisation.

In the case of digital events or congresses where the collaboration involved, as consideration, a package of registrations with a value lower than the total sum of the published price of the individual registrations, the value disclosed to each Healthcare Professional has been the published value of the individual registration for that event.

11. International payments

Norgine has numerous subsidiaries in countries both within and outside the European Union. Transfers of value made by any of these subsidiaries are included in the transparency disclosure of the country where the Healthcare Professionals and Healthcare Organisations carry out their professional activity, and in the corresponding currency. Accordingly, transfers of value made by Norgine from abroad to organisations and professionals located in Spain have been disclosed in Spain, irrespective of the origin of the transfer. This means that this disclosure includes all transfers of value made by Norgine to Healthcare Professionals and Healthcare Organisations in Spain, regardless of the Norgine subsidiary from which the transfer of value originated.

The same principle applies to transfers of value made by the Spanish subsidiary (Norgine de España S.L.U.) to other Healthcare Professionals and Healthcare Organisations outside Spain; such transfers therefore do not appear in the Spanish disclosure, but rather in the relevant template(s) or platform(s) of the country or countries responsible for disclosing those transfers of value.

12. Spelling and linguistic considerations

1. In order to avoid duplications and errors in Norgine's IT system for managing data on transfers of value, the names of Healthcare Professionals are published without accents and their place of practice is shown only in Spanish.

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