



Methodology Note for the disclosure of Transfers of Value (ToV) to Healthcare Professionals (HCP) and Healthcare Organisations (HCO)

Country: Poland

This document is intended to guide the readers in understanding how Norgine derived and calculated the amounts presented in their disclosure, as each pharmaceutical company may approach transparency reporting in subtly different ways. A same document may cover multiple years if the methodology remains the same, and to this effect, this note covers ToV made in or from 2025.

This document is aligned with the principles of the European Federation of Pharmaceutical Industries and Associations (EFPIA) Code. It is to be read alongside the Transparency Data related to ToV made to HCP and HCO, published on Norgine corporate website www.norgine.com under the Responsibility tab visible within the top banner.

Norgine is a leading European specialist pharmaceutical company that has been bringing transformative medicines to patients for over a century. Our commitment to transforming people's lives drives everything we do and our European experience, fully integrated infrastructure and exceptional partnership approach enables us to quickly apply creative solutions to bring life-changing medicines to patients that they may not otherwise be able to access. Norgine is proud to have helped millions of patients around the world in the last few years.

Norgine has a direct presence in 12 European countries, as well as Australia and New Zealand. We also have a strong global network of partnerships in non-Norgine markets. We are a flexible and fully integrated pharmaceutical business, with manufacturing sites (Hengoed, Wales and Dreux, France), third party supply networks and significant product development capabilities, in addition to our sales and marketing infrastructure. This enables us to acquire, develop and commercialise specialist and innovative products that make a real difference to the lives of patients around the world.

For more information, please visit www.norgine.com or contact us on contact@norgine.com

Contents

1	Definitions	2
1.1	Recipients	2
1.2	Kind of ToVs	3
2	Disclosure's Scope.....	4
2.1	Products concerned.....	4
2.2	Company concerned	4
2.3	Excluded ToVs.....	4
2.4	ToVs date	4
2.5	Direct ToVs	4
2.6	Indirect ToVs.....	4
2.7	Non-monetary ToVs.....	4

2.8	ToVs in case of partial attendances or cancellation and refund.....	4
2.9	Cross-border activities.....	5
2.10	R&D	5
2.11	Voluntary disclosure	5
3	Specific considerations	5
3.1	Country unique identifier.....	5
3.2	Self-incorporated HCP.....	5
3.3	Multi-year agreements.....	5
3.4	Country specificities.....	5
3.5	Quality checks	5
4	Data protection legal basis	6
4.1	Consent collection	6
4.2	Legitimate interest	6
5	Disclosure financial data	Error! Bookmark not defined.
5.1	Date of publication.....	6
5.2	Disclosure platform.....	6
5.3	Disclosure language.....	6
6	Disclosure financial data	6
6.1	Currency.....	6
6.2	VAT included or excluded	6
6.3	Calculation rules.....	6
7	Additional Information	7
7.1	Transaction Date versus Service Delivery Date	7
7.2	Co-Marketing Projects	7
7.3	Payments to Charity and Third Parties	7
7.4	Payments to HCO for services provided by individual HCP	7
7.5	Private companies and associated charities	7
7.6	Contributions to Meetings.....	7
7.7	Medical Education Grants to Independent Companies	8
7.8	Grants and Donations.....	8

1 Definitions

1.1 Recipients

Healthcare professional (HCP): Any physical person that is a member of the medical, dental, pharmacy or nursing professions or any other person who in the course of his or her professional activities may prescribe, purchase, supply, recommend or administer a medicinal product or medical device and whose primary practice, principal professional address or place of incorporation is in Europe or where transparency requirements exist. For the avoidance of doubt, the definition of HCP includes: (i) any official or employee of a government agency or other organisation (whether in the public or private sector) that may prescribe, purchase, supply or administer medicinal products and (ii) any employee of a Member Company whose primary occupation is that of a practising HCP, but

excludes (x) all other employees of a Member Company and (y) a wholesaler or distributor of medicinal products.

For the purposes of disclosure, Norgine regards all employees of the national public health service or any private Healthcare Provider as HCP regardless of their professional status. In addition, Norgine regards all registered or qualified HCP as within the scope of disclosure regardless of their national public health service status. Thus retired HCP fall within scope and academic staff who provide clinical services and support too. This includes external experts and any individual in a healthcare related role who could influence in any way the administration, consumption, prescription, purchase, recommendation, sale, supply of use of any medicine but who is not a HCP. This person may influence decisions related to healthcare and who under the current systems of control and supply of medicinal products, is legally entitled to choose which medicinal product or medical device is supplied, or to supply such a product even if it is chosen by the consumer or by another person legally entitled to make that choice on the consumer's behalf. It includes all persons who are capable of influencing or determining which product is purchased by or supplied to an end consumer. Examples include payor, a government official if they have a role in the department of health, relevant healthcare administrative staff, health economist.

The salary and benefits of members of staff that are solely employed by Norgine as physicians are outside the scope of this disclosure. Any Norgine employee whose primary occupation is that of a practising HCP are in scope of this disclosure. ToV to that group will therefore be disclosed, including their salary from Norgine.

Healthcare Organisation (HCO): Any legal entity (i) that is a healthcare, medical or scientific association or organisation (irrespective of the legal or organisational form) such as a hospital, clinic, foundation, university or other teaching institution or learned society whose business address, place of incorporation or primary place of operation is in Europe or where transparency requirements exist or (ii) through which one or more HCP provide services. This may include legal entities that facilitate the provision of healthcare services (e.g. congress organisers, medical educational providers) but are not strictly speaking fitting the definition of a HCO as defined by EFPIA.

For the purposes of disclosure, Norgine regards healthcare associations and steering committees made of HCP as HCO.

Patient Organisations (POrg): not-for-profit organisations (including the umbrella organisations to which they belong), mainly composed of patients and/or caregivers, that represent and/or support the needs of patients and/or caregivers.

1.2 Kind of ToVs

ToV: a direct or indirect ToV, whether in cash, in kind (e.g. provision of administrative support) or otherwise, made, whether for promotional purposes or otherwise, in connection with the development or sale of medicines or medical devices. A direct ToV is one made directly by a company for the benefit of a recipient. An indirect ToV is one made on behalf of a company for the benefit of a recipient or through an intermediate and where the company knows or can identify the recipient that will benefit from the ToV.

Contracted Services Fees and Expense: ToV related to HCP contracted services include fees and expenses paid for professional activities such as consultancy, advisory board participation, speaking engagements, or other expert services provided under a formal agreement with Norgine.

Sponsorships / contributions to costs of events: Sponsorship is a form of support provided by Norgine to a HCO, institution, or event in exchange for a tangible benefit. A tangible benefit is a quantifiable or measurable deliverable that Norgine receives in return for sponsoring a meeting or activity. In the majority of cases this benefit is a stand space at a conference or a speaking opportunity.

Donation: Contribution provided to legitimate institutions, organisations or associations that are comprised of HCP and/or that provide healthcare or conduct research, to support activities/projects

that are designed to enhance healthcare in general, or to support communities in which Norgine entities are present. Donations are generally physical items, services or benefits-in-kind which may be offered or requested. Donations to individual HCP are not permitted.

Grant: Unsolicited request for monetary funding (i.e. in cash) provided only to legitimate institutions, organisations or associations that are comprised of HCP and/or that provide healthcare or conduct research, to support education, to improve the quality and availability of healthcare, policy / healthcare initiatives, and patient advocacy related activities. Grants are provided to fulfil a specific purpose, but for which the specific activities needed to undertake it have not been defined. They are only allowed if: (i) they are made for the purpose of supporting healthcare or research; (ii) they are documented and kept on record by the donor/grantor; and (iii) they do not constitute an inducement to recommend, prescribe, purchase, supply, sell or administer specific medicinal products or medical devices. Grants to individual HCP are not permitted.

Research and Development: For the purpose of disclosure, research and development ToV are ToV to a HCP or HCO 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)
- non-interventional studies prospective in nature and involve the collection of data from, or on behalf of, individual or groups of health professionals specifically for the study.

2 Disclosure's Scope

2.1 Products concerned

Norgine develops and commercialises both medicinal products and medical devices across different countries, prescribed or available directly to consumers, with a status that varies across countries. Norgine reports ToV where there is a possible overlap between the services that a HCP may provide that spans across both medicinal products and devices, or that could be perceived as influencing the judgement of the contracted HCP. The same transparency process applies where Norgine has Over the Counter (OTC) products.

2.2 Company concerned

This disclosure covers all direct and indirect ToV made to HCP and HCO from all Norgine entities.

2.3 Excluded ToVs

ToV solely related to medical devices and/or OTC products are not reported in this disclosure.

2.4 ToVs date

This disclosure covers ToV payments for the period 1st January to 31st December of the previous calendar year(s).

2.5 Direct ToVs

Direct ToVs are those made directly by Norgine for the benefit of a recipient. These include ToVs relating to registration fees, travel and accommodation, fees for contracted services, sponsorships and grants and donations.

2.6 Indirect ToVs

Indirect ToVs are those made on behalf of Norgine for the benefit of a recipient, or ToVs made through an intermediate where Norgine knows or can identify the HCP or HCO that will benefit from the ToV.

2.7 Non-monetary ToVs

Non-monetary ToVs would typically be the donation of staff time as a benefit in kind to an HCO.

2.8 ToVs in case of partial attendances or cancellation and refund

Partial attendance is calculated on a pro-rata basis based on the actual attendance as confirmed by the HCP. Cancellation and refund would negate disclosure if Norgine is made aware of it in advance and in writing.

2.9 Cross-border activities

Norgine has Affiliates in many countries within and outside the European Union. ToV made by any Norgine entity is disclosed in the relevant disclosing template in the local currency for that country. EFPIA template may be used as a default template.

ToV made by Norgine's overseas operations are disclosed in the relevant country where HCP or HCO are registered to practice, regardless of the source of funding. This means that this disclosure contains all ToV that any Norgine entity has made to HCP and HCO of the country this disclosure is for, regardless of which Norgine entity has actually made the ToV.

2.10 R&D

All payments to HCP and HCO related to research and development are disclosed as one aggregate figure under R&D ToV, whether they are made by Norgine directly or through a Clinical Research Organisations (CRO). Costs that are subsidiary to these R&D activities are also included in the aggregate amount.

CROs are not regarded by Norgine as HCO, and any R&D ToV made by the CRO to HCP or HCO are declared as part of the R&D aggregate disclosure.

2.11 Voluntary disclosure

Norgine does not disclose ToV or engagement information beyond those mentioned in the EFPIA Code.

3 Specific considerations

3.1 Country unique identifier

Norgine may collect commercial identifiers such as a registration number or medical licence number for HCP or VAT or registration number to identify HCO. Appropriate checks are also in place to ensure that HCP or HCO are valid from a due diligence point of view but these may not be provided for the purposes of ToV disclosure.

3.2 Self-incorporated HCP

If a HCP owns or controls a private company, partnership, or charity (classified as a HCO) and Norgine makes a ToV to that entity for services provided by the HCP, the ToV will be disclosed against the individual HCP. This applies even if the payment is routed through the HCO, as the HCP is considered the ultimate beneficiary.

3.3 Multi-year agreements

Where projects run for several years, Norgine declares the amount paid relevant to the year in which each part of the payment was made. Thus, a project which spans two calendar years and includes several individual ToV during that time will have two associated disclosures (i.e. one for each calendar year showing the value of the ToV made in that specific calendar year).

3.4 Country specificities

Norgine typically does not disclose ToV or engagement information beyond those mentioned in the EFPIA Code. In the event Norgine does, such considerations are mentioned in this section.

3.5 Quality checks

Payment data is coded in such a way within the Norgine financial system that ToVs to HCP and HCO, as well as the nature of the ToV, are identified and recorded at the time of booking the transaction into the system. At year end, this data is collated for each country based on the country of registration of each HCP and HCO and manually checked against purchase order information and invoices to confirm that payments do relate to ToV and that the amounts are accurate. This data is further checked by relevant staff (e.g. originator of the transaction, medical, compliance) to ensure accuracy and minimise the risk of errors.

4 Data protection legal basis

4.1 Consent collection

Norgine publishes ToV on a “legitimate interest” basis rather than directly requesting and capturing consent from individual HCP, and this is made clear in the contract.

4.2 Legitimate interest

Norgine fully supports the concepts of transparency and data privacy. Norgine publishes HCP ToVs in most European Union (EU) based markets, the UK, Australia and New Zealand on a “legitimate interest” basis, in line with a growing European industry-wide commitment to transparency, unless there is a legal reason for seeking express consent (e.g. Germany and Italy).

Every time Norgine enters into an agreement with a HCP or HCO for a given interaction (e.g. project work, meeting, event, grant, consultancy fee), the contractual agreement clearly indicates that data relating to ToV will be disclosed on a named basis and a “legitimate interest” basis.

Should a HCP or HCO contact Norgine for privacy reasons in relation to the disclosure or any other privacy related matter, such a request will be considered and handled by our global data privacy team in conjunction with the relevant business teams.

5 Form of disclosure

5.1 Date of publication

Norgine publicly discloses ToV information and methodology note related to the preceding year by 30th June of the following year (e.g. 2025 ToV are made available by 30Jun2026).

5.2 Disclosure platform

Norgine publicly discloses ToV and methodological notes on its corporate website www.norgine.com, either as a link to such data (typically via a searchable pdf), or as a link to where such data is uploaded through a local health authority or trade association central platform if such requirement exists locally.

5.3 Disclosure language

Norgine uses English as its primary disclosure language. A translation into the local language may be provided in addition to the English version or if specifically required by the local country Code.

6 Disclosure of financial data

6.1 Currency

The values in the disclosure template are expressed in local currency (i.e. Polish Zloty for Poland), regardless of whether the HCP or HCO was paid in that currency.

Where values had to be converted into the local currency from another currency, the exchange rate used was the Norgine Annual Budgetary Conversion Rate at the time of the transaction (e.g. for 2025, 1€ = 4.3059 PLN). For conversion rates and cross rates, please contact contact@norgine.com.

6.2 VAT included or excluded

Fees and honoraria consultancy typically exclude VAT and recoverable local taxes.

Expenses related to an event or meeting (travel, accommodation, taxi) may include VAT or local taxes where applicable.

VAT, if included, is the national VAT of the country where the spend is incurred (i.e. 23% for Poland).

6.3 Calculation rules

Specific calculations for in-kind ToVs or any other non-monetary values will be explicitly mentioned under this section to aid understanding, if any were provided. If there is no information under this section, please assume no in-kind or other non-monetary value ToV were provided.

7 Additional Information

7.1 Transaction Date versus Service Delivery Date

Norgine handles and declares the ToV from the time of payment to HCP and HCO, i.e. the transaction date, rather than when the service, interaction or event actually occurred. This means that there could be some instances where the ToV disclosed this year are reported next year, and also ToV related to last year made this year.

ToV will always be paid after the engagement has taken place, with the exception of grants (see definition). Grants will be paid before the event actually takes place, or the purchase to what the grant is for.

7.2 Co-Marketing Projects

Where Norgine jointly markets a product with another pharmaceutical company, Norgine declares the ToV made directly from its own bank accounts and listed in the company financial books as part of its normal business operations. ToV made by its co-marketing partners are disclosed separately by those organisations. Responsibility regarding transparency disclosure should be clear from the contractual partner agreements.

7.3 Payments to Charity and Third Parties

Occasionally, a HCP who has provided a service to Norgine may ask for their fee to be paid to charity or a third party instead. Norgine does not allow this practice, and the disclosure is made against the individual HCP because the contract is between Norgine and the HCP, the HCP provided the service and received the ToV. It is up to the HCP to transfer the payment upon receipt to a charity or third party of their choice should they choose to do so, and that further transaction is outside the control of Norgine.

Norgine regularly contracts with advertising agencies, congress organisers and public relations agencies for services related to its business and where a HCP may be contracted to perform a service for Norgine. Norgine discloses any ToV made to the individual HCP by these third parties as if the payment had been made directly by Norgine to that HCP (i.e. as an indirect ToV).

7.4 Payments to HCO for services provided by individual HCP

Occasionally, a HCO may request that any services provided by its HCP employees must be contracted through the HCO itself and cannot be contracted with the individual HCP. In the case that Norgine is contracting for the services of a named HCP, the ToV is disclosed under that named HCP. Any "administration fee" charged by the HCO is disclosed as a fee for service to that HCO. If the HCP does not receive any additional payment for the service (e.g. because they are speaking at a meeting during normal working hours) then the full amount paid by Norgine will be disclosed against the HCO as a fee for service. The contract will be clear in this regard.

7.5 Private companies and associated charities

In the event of a HCP running a private company or partnership or charity for the purpose of their private income, any ToV made to that organisation will be regarded for disclosure purposes as a payment to the HCP directly.

7.6 Contributions to Meetings

Norgine discloses all payments made to medical associations and HCO in relation to meetings. This includes direct funding such as sponsorship fees or the right to erect an exhibition stand, and indirect support such as providing a logistics agency or subsidising the cost of registration fees, travel and accommodation. Expenses to attend company-arranged meetings are also disclosed, and the detail of all these ToV are provided in the relevant line entry.

Costs related to subsistence are outside the scope of the disclosure since the meal costs are regulated by strict industry guidelines. Occasionally, subsistence may have to be included when it is not possible to single out the cost of the food because it is included as part of a general receipt containing other costs that must be disclosed.

Norgine supports the attendance of HCP at medical and scientific meetings. Where costs are not individually itemised (e.g. the cost of a bus transferring a group of HCP from an airport to a conference venue), the total cost is split equally between all those receiving the benefit.

7.7 Medical Education Grants to Independent Companies

From time to time, independent companies running medical education projects may request a grant from Norgine to sponsor or fund their work. In such case, Norgine has no influence over the detail of the project, and might not know whether or which HCP has been contracted. ToV are disclosed accordingly against the HCO.

7.8 Grants and Donations

When Norgine is asked to provide a grant or make a donation to a HCO to assist its employees to attend medical or scientific meetings (i.e. that could include the contribution to registration fees, or travel and accommodation), the associated ToV will be disclosed accordingly against the HCO, unless the request is associated with named individuals. If the request is associated with a named HCP, the disclosure is made as if the named HCP directly benefitted from the ToV. Where Norgine is not aware of the names of the HCP receiving the support, the grant is declared against the HCO that made the request.

Version: 1.0, last updated 17Jun2026, for ToV made in / from 2025

Any questions regarding the content of this document should be addressed to contact@norgine.com