

Jazz Pharmaceutical Methodological note for HCP/ORDM/HCO disclosure 2025

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Jazz Pharmaceuticals is committed to transparency, integrity and responsible collaboration with the healthcare community. Constructive engagement with Healthcare Professionals (HCPs), Other Relevant Decision Makers (ORDMs) and Healthcare Organisations (HCOs) is essential to advancing scientific knowledge, supporting medical education and improving patient outcomes. These interactions are governed by robust internal controls and industry standards to ensure they are appropriate, ethical and patient-focused.

As a member of the Association of the British Pharmaceutical Industry (ABPI), Jazz complies with the ABPI Code of Practice, which reflects the requirements of the EFPIA Code on Disclosure of Transfers of Value. In accordance with these obligations, Jazz publicly discloses certain Transfers of Value (ToVs) made to HCPs, ORDMs and HCOs in the United Kingdom.

This Methodological Note accompanies Jazz's 2025 disclosure (published in 2026) and has been prepared in line with the mandatory standardised EFPIA structure applicable from 2025 onwards. It explains the scope of recipients included, the categories of ToVs disclosed, and the methodologies applied in identifying, calculating and reporting those transfers.

By providing this information, Jazz aims to support informed interpretation of its disclosure data and reinforce public confidence in its relationships with the healthcare community.

Contents

1	Definitions	2
1.1	Recipients	2
1.2	Kind of ToVs	3
2	Disclosure's Scope	5
2.1	Products concerned	5
2.2	Company concerned	5
2.3	Excluded ToVs	5
2.4	ToVs date	6
2.5	Direct ToVs	6

2.6	Indirect ToVs	6
2.7	Non-monetary ToVs	7
2.8	ToVs in case of partial attendances or cancellation and refund	8
2.9	Cross-border activities	8
2.10	R&D	8
2.11	Voluntary disclosure	9
3	Specific considerations	9
3.1	Country unique identifier	9
3.2	Self-incorporated HCP	9
3.3	Multi-year agreements	10
3.4	Country specificities	10
3.5	Quality Checks	11
4	Data protection legal basis	12
4.1	Consent collection	12
4.2	Legitimate interests	13
5	Form of disclosure	13
5.1	Date of publication	13
5.2	Disclosure platform	13
5.3	Disclosure language	14
6	Disclosure financial data	14
6.1	Currency	14
6.2	VAT included or excluded	14
6.3	Calculation rules	14
7	Additional Information	15

1 Definitions

1.1 Recipients

[This subsection defines the individuals and organisations within scope of disclosure. The definitions reflect the ABPI Code and clarify how Jazz determines recipient classification.

Healthcare Professionals (HCPs)

An HCP is any natural person who is a member of the medical, dental, pharmacy or nursing professions, or any other person who in the course of their professional activities may prescribe, purchase, supply, recommend or administer a medicinal product, and whose principal professional address is in the United Kingdom.

This includes NHS-employed clinicians, private practitioners and employees whose primary occupation is that of a practising HCP. Transfers of Value to retired HCPs holding a licence to practise are disclosed. Transfers of Value to deceased HCPs are disclosed where the transfer occurred during the reporting year.

Other Relevant Decision Makers (ORDMs)

ORDMs include individuals, particularly those with an NHS role, who may influence in any way the administration, consumption, prescription, purchase, recommendation, sale, supply or use of a medicine but who are not health professionals.

ORDMs are disclosed within the HCP reporting framework.

Healthcare Organisations (HCOs)

HCOs include healthcare, medical or scientific associations or organisations such as hospitals, clinics, foundations, universities or learned societies, or organisations through which one or more HCPs or ORDMs provide services.

Where an HCP operates through a personal service company:

- If the HCP is the sole director/shareholder, the ToV is disclosed against the individual HCP.
- If the entity comprises multiple professionals, the ToV is disclosed against the HCO.

Patient Organisations

For purposes of making its disclosures pursuant to the Code, Jazz Pharmaceuticals defines Patient Organisations or Patient Advocacy Groups (POs/PAGs) as non-for-profit legal persons or entities, mainly composed of patients and/or caregivers, that represent and/or support the needs of patients and/or caregivers and whose business address, place of incorporation or primary place of operation is in the UK.

Jazz Pharmaceuticals does not classify Patient Organisations as HCOs for the purposes of transparency reporting. Transfers of Value provided to Patient Organisations are disclosed separately within Jazz Pharmaceuticals' Patient Organisation report, which is published on our website.

Patients, Journalists, and Members of the Public

Members of the public, including patients and journalists, are not considered Healthcare Professionals (HCPs) or Other Relevant Decision Makers (ORDMs) under Jazz Pharmaceuticals' transparency reporting framework. Transfers of Value provided to Members of the Public are disclosed separately on an aggregate basis within the relevant report published on the UK ABPI Disclosure platform.

1.2 Kind of ToVs

This subsection defines the categories of Transfers of Value (ToVs) that may be disclosed under the ABPI Code. Transfers of Value may be made directly or indirectly, in cash or in kind, and may arise in connection with promotional or non-promotional activities relating to prescription-only medicines.

For the purposes of disclosure, Jazz classifies Transfers of Value into the following categories:

Donations and Grants

Donations and Grants are funds, benefits in kind or services freely given to Healthcare Organisations for the purpose of supporting healthcare, scientific research or medical education, with no consequent obligation on the recipient to provide goods or services to Jazz in return.

These may include:

- Financial grants to support educational or scientific initiatives
- Charitable donations to HCOs
- Benefits in kind, including provision of services or resources

Donations and Grants are not provided to individual HCPs for personal benefit.

Contribution to Costs of Events

Contribution to Costs of Events includes support provided to HCPs or HCOs to attend, organise or participate in independent medical or scientific meetings.

This category may include:

- Registration fees
- Travel costs (e.g., flights, rail, mileage, taxis)
- Accommodation expenses
- Sponsorship agreements with HCOs or third parties appointed by an HCO to manage an event

Where sponsorship is provided to an HCO, Jazz discloses the total sponsorship amount paid to the organisation.

Fees for Service and Consultancy

Fees for Service and Consultancy include Transfers of Value resulting from or related to written agreements under which HCPs or HCOs provide bona fide services to Jazz.

Such services may include:

- Advisory board participation
- Speaker engagements
- Consultancy services
- Medical writing
- Data analysis
- Development of educational materials
- Participation in market research (where identity is known and remuneration is provided)

Fees and related expenses are disclosed as separate amounts in accordance with ABPI requirements.

Related Expenses

Related Expenses include travel, accommodation and other reasonable expenses agreed in writing and incurred in connection with the provision of services.

These may include:

- Transport costs
- Hotel accommodation
- Mileage reimbursement

Expenses are disclosed separately from professional fees.

Research and Development (R&D)

Research and Development Transfers of Value include ToVs to HCPs or HCOs related to the planning or conduct of:

- Non-clinical studies
- Clinical trials
- Prospective non-interventional studies
- Investigator Sponsored Research
- Activities performed by Clinical Research Organisations on behalf of Jazz

In accordance with the ABPI Code, R&D Transfers of Value are disclosed in aggregate.

Retrospective non-interventional studies are not classified as R&D and are disclosed at individual level under Fees for Service.

Collaborative Working

Collaborative Working refers to initiatives where Jazz works with HCOs or other organisations to deliver projects that enhance patient care, benefit patients or support the NHS, in a manner consistent with the ABPI Code.

Transfers of Value related to Collaborative Working are disclosed in the relevant financial category depending on the nature of the transfer (e.g., donation, sponsorship or fee).

2 Disclosure's Scope

2.1 Products concerned

This subsection specifies the product scope of Jazz's disclosure and confirms the types of medicinal products to which reported Transfers of Value relate.

Jazz discloses Transfers of Value relating to prescription-only medicines for human use. Transfers connected exclusively to over-the-counter products, medical devices (where not associated with a prescription medicine), or non-medicinal products are excluded unless disclosure is required under applicable law.

2.2 Company concerned

This subsection clarifies which Jazz legal entities and affiliates are included within the UK disclosure.

This disclosure covers Transfers of Value made by Jazz Pharmaceuticals' UK legal entity. Transfers made by other Jazz affiliates globally to recipients whose principal professional address or registration is in the United Kingdom are also included. Where Jazz participates in co-promotion arrangements, only Transfers of Value made directly by Jazz are disclosed by Jazz.

2.3 Excluded ToVs

This subsection outlines categories of value that are excluded from disclosure in accordance with the ABPI Code.

Jazz excludes the following from disclosure:

- Modest hospitality (meals and drinks) provided within ABPI limits
- Informational and educational materials of negligible value
- Samples of medicinal products
- Logistical costs solely related to Jazz-organised meetings (e.g., venue hire, audiovisual services)
- Donations to charitable organisations that do not meet the definition of an HCO
- Transfers of Value to Patient Organisations (reported separately under ABPI requirements)

Where a cost forms an inseparable part of a reportable Transfer of Value (for example, hospitality embedded within a sponsorship package), it is included.

2.4 ToVs date

This subsection explains the recognition methodology used to determine the reporting period for Transfers of Value.

Jazz applies a consistent recognition approach:

- Direct monetary payments (e.g., consultancy fees, sponsorship payments, grants): the payment date is used.
- In-kind Transfers of Value (e.g., travel, accommodation, registration fees): the event start date is used.
- Research & Development payments: the payment date is used.

Only Transfers of Value occurring between 1 January 2025 and 31 December 2025 are included in the 2025 disclosure (published in 2026). Where agreements span multiple years, only Transfers of Value paid or provided within the reporting period are disclosed.

2.5 Direct ToVs

[This subsection defines Transfers of Value made directly by Jazz to a recipient.

Direct Transfers of Value are those paid directly by Jazz to a natural or legal person for their benefit. These include Fees for Service and Consultancy, Sponsorship payments to HCOs, Donations and Grants, and Collaborative Working financial contributions. The recipient recorded is the natural or legal person receiving the payment, subject to the treatment of personal service companies described in Section 3.2.

2.6 Indirect ToVs

This subsection explains how Jazz identifies, attributes and discloses Transfers of Value made through third parties where Jazz funds, initiates or controls the activity and knows or can identify the ultimate beneficiary.

An indirect Transfer of Value arises where:

- A third party (e.g., travel agency, event organiser, Professional Conference Organiser (PCO), consultancy firm, Clinical Research Organisation (CRO) or similar intermediary) acts on behalf of Jazz
- Jazz knows, or can reasonably determine, the HCP, ORDM or HCO that ultimately benefits from the Transfer of Value.

Examples include:

- Travel and accommodation arranged through a travel management provider
- Registration fees paid via congress organisers
- Consultancy fees processed through agencies where the individual HCP is identifiable
- Event sponsorship payments made to a PCO acting on behalf of an identifiable HCO
- Transfers associated with services delivered through third-party vendors where Jazz retains oversight of the engagement

Where a Professional Conference Organiser (PCO) is involved:

- If the benefiting HCO is identifiable, the Transfer of Value is disclosed against that HCO.
- If the benefiting HCO cannot be identified, the Transfer of Value is disclosed against the PCO.

Where an HCO receives funding and subsequently allocates support to individual HCPs without Jazz involvement in the selection process, the Transfer of Value is disclosed against the HCO.

Jazz excludes administration or service fees retained by third parties unless those fees are inseparable from the underlying Transfer of Value.

Jazz operates reconciliation controls between internal financial systems, vendor reports and event records to ensure:

- Indirect Transfers of Value are captured once only
- No duplication occurs between direct and indirect reporting streams
- Attribution aligns with ABPI Code principles.

Package deals

Jazz recognises that certain arrangements may meet the definition of “package deals” as outlined in recent PMCPA guidance.

Package deals are commercial arrangements whereby the purchase of a medicine is linked to the provision of associated benefits (such as services, support or items) as part of the overall offering.

Where package deals result in Transfers of Value, Jazz applies the following approach:

- Where the arrangement is considered an ordinary course purchase (i.e., the associated benefit is specific to and essential for the appropriate use of the medicine and detailed in the Summary of Product Characteristics), no Transfer of Value is disclosed against the purchasing HCO.
- Where the arrangement does not meet the criteria for an ordinary course purchase, the value of the associated benefit is disclosed.

In such cases, Jazz will:

- Disclose the Transfer of Value against the recipient HCO that ultimately benefits from the arrangement; or
- Where applicable, disclose the payment as a fee for service to a third-party provider delivering the service

depending on the nature of the arrangement and the availability of recipient-level attribution.

Jazz applies a consistent methodology to:

- Avoid duplication of disclosure
- Ensure transparency reflects the underlying beneficiary of the arrangement
- Align with ABPI disclosure categories, including use of appropriate template fields where the Transfer of Value cannot be otherwise categorised

The approach taken to package deal disclosure is reviewed as part of Jazz’s ongoing transparency governance processes and may evolve in line with further PMCPA guidance.

2.7 Non-monetary ToVs

This subsection explains how Jazz identifies and values Transfers of Value provided in kind rather than through direct financial payment. Non-monetary Transfers of Value are subject to the same transparency principles as monetary payments.

Non-monetary Transfers of Value may include:

- Internal Jazz personnel time allocated to Collaborative Working initiatives
- Provision of services or professional support
- Educational or scientific support delivered in kind
- Grants or donations provided in the form of goods, equipment or software

Where goods or services are purchased from a third party, Jazz discloses the invoiced cost. Where internal personnel provide services, value is calculated using a documented fair market value methodology reflecting the nature and duration of the support provided.

Non-monetary Transfers of Value are disclosed within the appropriate ABPI reporting category based on the nature of the activity.

2.8 ToVs in case of partial attendances or cancellation and refund

This subsection outlines Jazz's treatment of cancellations, no-shows and partial attendance to ensure disclosure reflects value actually received.

Jazz applies the following principles:

- Where no benefit is received due to cancellation or no-show, the associated Transfer of Value is not disclosed.
- Contractual cancellation fees paid directly to an HCP or HCO are disclosed.
- In cases of partial attendance, only the benefit actually received is reported.
- Where refunds occur, disclosure reflects the net value transferred.

These principles ensure alignment with ABPI requirements that reported values reflect actual benefit provided.

2.9 Cross-border activities

This subsection clarifies how Jazz determines the country of disclosure for Transfers of Value involving cross-border elements.

Transfers of Value are disclosed in the country where the recipient's principal professional address (for HCPs/ORDMs) or registration address (for HCOs) is located. Transfers made by non-UK Jazz affiliates to UK recipients are included in the UK disclosure.

Jazz maintains coordinated global processes to capture cross-border payments and ensure consistent country allocation in accordance with EFPIA and ABPI requirements.

2.10 R&D

This subsection defines the activities categorised as Research and Development (R&D) for disclosure purposes and explains the aggregate reporting approach applied in accordance with the ABPI Code.

R&D Transfers of Value include those related to the planning or conduct of:

- Non-clinical studies (as defined in OECD Principles on Good Laboratory Practice)
- Clinical trials (as defined under applicable UK or EU legislation)

- Prospective non-interventional studies involving the collection of patient data
- Investigator Sponsored Research
- Activities conducted by Clinical Research Organisations (CROs) on behalf of Jazz
- Data monitoring committee participation related to clinical studies.

In accordance with the ABPI Code, R&D Transfers of Value are disclosed in aggregate and are not attributed to individual recipients. This reflects the scientific and collaborative nature of such activities.

Where a study is retrospective in nature and does not meet the ABPI definition of R&D, related Transfers of Value are disclosed at individual level under Fees for Service.

Jazz applies documented internal classification and review processes to ensure consistent categorisation of R&D activities and alignment with Code definitions.

2.11 Voluntary disclosure

This subsection confirms Jazz's approach to disclosure beyond mandatory ABPI requirements.

Jazz complies fully with all mandatory disclosure obligations under the ABPI Code. At present, Jazz does not disclose additional voluntary categories of Transfers of Value beyond those required under applicable industry standards.

Jazz continuously monitors regulatory, industry and transparency developments. Where disclosure requirements evolve, Jazz will update its methodology and reporting practices accordingly to ensure continued compliance and alignment with best practice.

3 Specific considerations

3.1 Country unique identifier

This subsection explains Jazz's approach to ensuring accurate and consistent recipient identification.

Jazz uses a structured recipient identification process to ensure Transfers of Value are attributed to the correct HCP, ORDM or HCO. Unique internal identifiers are applied to recipients to prevent duplication and ensure accurate aggregation of payments.

Where available, Jazz utilises recognised commercial databases (e.g., Jazz MDM provider or equivalent systems) to validate recipient details, including name, address and principal professional location. Professional registration numbers (e.g., GMC numbers) are not submitted to Disclosure UK in accordance with UK requirements.

Jazz applies internal validation checks to confirm recipient classification and avoid misattribution or duplicate reporting across reporting cycles.

3.2 Self-incorporated HCP

This subsection clarifies Jazz's approach where Healthcare Professionals provide services through personal service companies or other incorporated entities.

Where an HCP provides services through a personal service company:

- If the HCP is confirmed to be the sole director and sole shareholder of the entity, Transfers of Value are disclosed against the individual HCP
- If the company comprises multiple healthcare professionals or decision makers, Transfers of Value are disclosed against the HCO.

In determining sole ownership status, Jazz relies on publicly available corporate records and contractual documentation at the time of engagement.

Where services are contractually required to be provided through an HCO (for example, where an NHS Trust mandates payment to the employing organisation), the Transfer of Value is disclosed against the HCO, unless Jazz can clearly determine that the HCP received the benefit directly.

Where an HCO retains an administration or management fee in connection with a service arrangement, only the portion attributable to the recipient HCP is disclosed against that individual where identifiable. Otherwise, the full payment is disclosed against the HCO.

3.3 Multi-year agreements

This subsection explains how Jazz treats agreements spanning multiple reporting periods.

Where Jazz enters into agreements that extend across more than one calendar year, only Transfers of Value paid or provided during the 2025 reporting period are disclosed in the 2025 report.

Disclosure is based on the date of payment (for monetary transfers) or the date the benefit was received (for in-kind transfers), regardless of when the contract was originally executed.

This approach ensures accurate period alignment and prevents front-loading or deferral of disclosure.

3.4 Country specificities

This subsection outlines UK-specific reporting considerations and clarifies treatment of collaborative and multi-party arrangements.

Collaborative Working

Where Jazz participates in Collaborative Working initiatives in the United Kingdom, Transfers of Value are disclosed in the relevant financial category depending on the nature of the support (e.g., Donation, Sponsorship or Fee for Service).

Executive summaries of Collaborative Working projects are published separately in accordance with ABPI requirements.

Co-promotion arrangements

Where Jazz co-promotes a product with another pharmaceutical company, Jazz discloses only Transfers of Value made directly by Jazz. Transfers made by co-promotion partners are disclosed separately by those organisations.

Sponsorship involving multiple HCOs

Where sponsorship arrangements involve multiple HCO beneficiaries and allocation is not contractually specified, Jazz applies a reasonable and consistent allocation methodology.

3.5 Quality Checks

This subsection outlines the governance framework and internal controls applied across the full lifecycle of transparency data, from data collection through publication and post-publication review.

Jazz applies a structured quality assurance process designed to ensure completeness, accuracy and compliance with the ABPI Code. Controls operate across four key stages: data collection, data management, report generation and remediation.

Data Collection

Transfers of Value are captured through validated financial and contracting systems. Controls include:

- Mandatory transparency coding at the point of contracting and payment
- Defined data fields for recipient classification and activity type
- Reconciliation between finance, procurement and event management systems
- Controls to distinguish direct and indirect Transfers of Value

Cross-border payments are subject to affiliate coordination and validation prior to inclusion in the UK dataset.

Data Management and Validation

Jazz performs structured data validation prior to report generation, including:

- Recipient identity verification and classification checks
- Duplicate detection and resolution
- Review of self-incorporated HCP status
- R&D vs. non-R&D classification validation
- Aggregation logic verification

In addition to internal compliance review, Jazz permits relevant business partners and stakeholders in local markets to review data relating to UK recipients with whom they have engaged. This additional review layer supports accuracy of attribution and consistency of reporting across affiliates.

Report Generation

Prior to submission to Disclosure UK:

- Data extracts are reconciled against underlying financial records
- Category totals are reviewed for material variance
- Senior compliance personnel conduct final review
- Approval workflows are documented

Remediation and Post-Publication Governance

Jazz maintains documented procedures for managing queries, corrections and disputes.

Where inaccuracies are identified:

- Data is reviewed and validated against source systems
- Corrections are applied where appropriate
- Updated reports are submitted in accordance with ABPI processes

Jazz retains disclosure records in line with ABPI requirements and conducts periodic internal reviews to strengthen transparency controls and address emerging regulatory expectations.

4 Data protection legal basis

4.1 Consent collection

Jazz relies on explicit consent as the lawful basis for individual-level disclosure of Transfers of Value to HCPs and ORDMs in the United Kingdom.

Jazz processes personal data in accordance with:

- The UK General Data Protection Regulation (UK GDPR)
- The Data Protection Act 2018
- Where applicable, the EU General Data Protection Regulation (EU GDPR), including in circumstances involving cross-border engagements or data processed by Jazz affiliates within the European Economic Area.

Prior to disclosure, Jazz seeks informed and specific consent from individual recipients to publish Transfers of Value at named level. Transparency provisions are included within written engagement agreements and supported by Jazz's Privacy Notice, which explains:

- The categories of data to be disclosed
- The purpose and legal basis of disclosure
- The public platform on which disclosure will occur
- The duration of publication
- The recipient's data protection rights, including the right to withdraw consent

Where individual-level disclosure is not legally possible

In certain circumstances, individual-level disclosure may not be legally possible. This may include situations where:

- Consent has not been provided
- Consent has been withdrawn prior to publication
- Local legal or regulatory restrictions prevent named disclosure
- Conflicting legal obligations apply

In such cases, Transfers of Value are disclosed in aggregate in accordance with ABPI requirements.

Partial consent

Jazz supports full transparency and therefore does not apply partial disclosure at transaction level.

Where an individual provides partial consent (for example, consenting to disclosure of some Transfers of Value but not others within the same reporting period), Jazz applies a consistent approach: All Transfers of Value relating to that individual for the relevant reporting year are disclosed in aggregate.

Withdrawal or change of consent

Recipients may withdraw consent at any time prior to publication. Where consent is withdrawn before disclosure is submitted, Transfers of Value are included in aggregate.

Where multiple or conflicting consent inputs are received, Jazz relies on the most recent documented consent status at the time of publication.

Jazz maintains documented records of consent status and applies internal controls to ensure the appropriate disclosure category (individual or aggregate) is applied.

Cross-border considerations

Where Transfers of Value involve cross-border engagements with HCPs based in the United Kingdom but contracted through other Jazz affiliates within the EEA, Jazz coordinates with relevant affiliates to ensure that consent status is appropriately recorded and applied to the UK disclosure.

Jazz applies appropriate technical and organisational safeguards to protect personal data throughout collection, storage, validation and reporting processes.

4.2 Legitimate interests

This subsection addresses the potential use of Legitimate Interests as a lawful basis under UK GDPR and EU GDPR.

At this time, Jazz does **not** rely on Legitimate Interests as the legal basis for individual-level disclosure of Transfers of Value to HCPs or ORDMs in the United Kingdom.

Individual-level disclosure occurs only where explicit consent has been obtained in accordance with Section 4.1. Where consent is not available, withdrawn, or otherwise not legally valid, Transfers of Value are disclosed in aggregate in accordance with ABPI requirements.

Accordingly, no Legitimate Interests Assessment (LIA) is applied to individual-level transparency reporting for the 2025 reporting year.

5 Form of disclosure

5.1 Date of publication

This subsection confirms the timing of publication.

Jazz publishes its annual disclosure of Transfers of Value no later than 30 June 2026, covering Transfers of Value made between 1 January 2025 and 31 December 2025.

The publication date aligns with ABPI requirements and Disclosure UK timelines.

Where corrections are required following publication, updated data is submitted in accordance with ABPI and Disclosure UK processes.

5.2 Disclosure platform

This subsection identifies the public platform used for publication.

Jazz submits its disclosure via the ABPI's central transparency platform:

Disclosure UK – www.disclosureuk.org.uk

Disclosure UK provides a searchable public database of Transfers of Value made by pharmaceutical companies operating in the United Kingdom.

Jazz does not separately publish its HCP/HCO disclosure data on its corporate website, except where required by law or ABPI guidance.

5.3 Disclosure language

This subsection confirms the language used for publication.

Jazz's disclosure is made in English, consistent with ABPI requirements for UK reporting.

6 Disclosure financial data

6.1 Currency

Where a Transfer of Value is made in a currency other than GBP (for example, where services are provided outside the United Kingdom or where an HCP attends an international event), the amount is converted to GBP using the exchange rate applicable on the date of payment.

The exchange rate applied reflects the rate available at the time the conversion calculation is performed and is based on publicly available exchange rate sources, including www.xe.com, consistent with Jazz's established methodology.

Where required by the Disclosure UK reporting template, totals are presented in GBP.

6.2 VAT included or excluded

Jazz reports Transfers of Value as net amounts, excluding Value Added Tax (VAT) and any applicable withholding tax, unless the collection of net values is not possible through Jazz's financial systems.

Where VAT or other taxes cannot reasonably be separated from the total invoiced amount, the gross amount is disclosed.

This methodology is applied consistently across all disclosure categories.

6.3 Calculation rules

This subsection explains the calculation conventions applied in preparing Jazz's disclosure of Transfers of Value.

Transfers of Value are aggregated per recipient and per reporting category in accordance with the ABPI disclosure template. Where individual-level disclosure applies, the total amount disclosed for each recipient represents the sum of all reportable Transfers of Value made during the reporting period.

Jazz applies the following calculation principles:

- Only Transfers of Value made between 1 January 2025 and 31 December 2025 are included.
- For monetary payments, the date of payment determines inclusion in the reporting period.
- For in-kind Transfers of Value, the relevant event date is applied in accordance with Section 2.4.
- Research and Development Transfers of Value are disclosed as a single aggregate figure.
- Where payments are made in foreign currencies, conversion to GBP is performed in accordance with Section 6.1.
- Transfers of Value are reported as net amounts, excluding VAT and withholding tax where identifiable, in accordance with Section 6.2.

Where a Transfer of Value relates to multiple identifiable recipients and allocation is not contractually specified, Jazz applies a reasonable and consistent allocation methodology.

Where adjustments, credit notes or reconciliations occur prior to publication, disclosure reflects the final net value transferred.

Jazz maintains supporting documentation and audit trails for all disclosed amounts and applies internal review controls prior to submission.

7 Additional Information

[NA]