

Zambon UK Methodology for Disclosure of 2024 Transfers of Values

1. BACKGROUND

- 1.1. Zambon UK Ltd is committed to transparency and discloses transfers of value to healthcare professionals, other relevant decision makers and healthcare organisations in line with the Association of the British Pharmaceutical Industry (ABPI) Code of Practice and EFPIA Code on Disclosure of Transfers of Value from Pharmaceutical Companies to Healthcare Professionals and Healthcare Organisations. Zambon UK has followed the guidance document “Disclosure - Methodological Note for Annual Disclosure of Transfers of Value to Health Professionals, Other Relevant Decision Makers and Healthcare Organisations”.
- 1.2. This methodological note explains the approach taken by Zambon UK Ltd to disclose Transfers of Value (ToVs) for activities and engagements undertaken in 2024. These disclosures will be published in June 2025 on the Disclosure UK central platform managed by the ABPI.

2. TERMINOLOGY (as defined in the 2024 ABPI Code of Practice)

- 2.1. **‘Healthcare organisation’** means either a healthcare, medical or scientific association or organisation 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 an organisation through which one or more health professionals or other relevant decision makers provide services.
- 2.2. **‘Health professional’** includes any member of the medical, dental, pharmacy or nursing profession and any other person who in the course of their professional activities may administer, prescribe, purchase, recommend or supply a medicine. In relation to the annual disclosure of transfers of value (Clause 28), the term also includes any employee of a pharmaceutical company whose primary occupation is that of a practicing health professional.
- 2.3. **‘Other relevant decision maker’** particularly includes someone with an NHS role who could influence in any way the administration, consumption, prescription, purchase, recommendation, sale, supply or use of any medicine but who is not a health professional.
- 2.4. **‘Patient organisation’** means an organisation mainly comprised of patients and/or caregivers or any user organisation such as a disability organisation, carer or relative organisation and consumer organisation that represents and/or supports the needs of patients and/or caregivers.
- 2.5. **‘Research and development transfers of value’** means transfers of value to health professionals or healthcare organisations related to the planning or conduct of: i. non-clinical studies (as defined in the OECD Principles of Good Laboratory Practice) ii. clinical trials (as defined in Regulation 536/2014) iii. non-interventional studies that are prospective in nature and that involve the collection of patient data from or on behalf of individual or groups of health professionals specifically for the study
- 2.6. **‘Transfer of value’** means a direct or indirect transfer of value, whether in cash, in-kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development or sale of medicines. A direct transfer of value is one made directly by a company for the benefit of a recipient. An indirect transfer of value 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 transfer of value.

3. SCOPE

The disclosure includes ToVs made by Zambon UK and its overseas affiliates to healthcare professionals (HCPs) and healthcare organisations (HCOs), along with payments relating to Research & Development (R&D) activities, made between 1 January – 31 December 2024. No individuals paid in 2024 met the definition of an ORDM.

Zambon UK will not be publishing 2024 disclosure information or a separate methodological note for patient organisations or members of the public. Zambon UK did not provide any ToVs, including financial support or benefits in kind, to patient organisations in 2024. Additionally, while a third party had conducted market research that included

payments to members of the public (specifically patients and carers), the identities of the recipients were not known to Zambon UK and therefore values have not been disclosed, in line with Clause 24.5 of the ABPI Code.

Transfers of value relating to subsistence (i.e. food and drink) have not been disclosed. The exception to this is if, when providing sponsorship to a healthcare organisation, in relation to their own event, Zambon contributes towards the overall cost of food and drink, then this is disclosed in the cost of the sponsorship to the healthcare organisation.

4. DATA PRIVACY

Zambon continues to seek explicit consent from individual HCPs and ORDMs prior to disclosing ToVs. Consent applies to all activities undertaken in the disclosure year and is reviewed regularly. Where consent was not obtained or was ambiguous, ToVs have been disclosed as aggregate figures within the relevant disclosure category.

Zambon UK's approach for individual consent is 'all in' or 'all out' so as not to mislead to the true transfer of value. Zambon UK will not report partial transactions. All spend per individual will be reported at the individual level or in aggregate.

Information disclosed will remain in the public domain for at least three years from the time of disclosure and Zambon UK will retain the records for at least five years after the end of the calendar year to which they relate.

Consent is not required for disclosure against healthcare organisations.

5. ENGAGEMENTS WITH HEALTH PROFESSIONALS

Types of ToVs that may be provided to HCPs include:

a) Support to attend an event/meeting

Zambon has disclosed its financial contribution paid towards the cost of registration fees and/or travel/accommodation for HCPs to attend independent bona fide meetings which were deemed to have educational value. Where the category was not specifically requested or stated, the transfer of value has been split equally between registration fees and travel/accommodation.

b) Contracted services

Zambon disclosed the amount paid to HCPs for services such as participation in advisory boards, consultancy services or speaking at meetings. Fees and expenses have been disclosed as two separate amounts, under the 'Fees' and 'Expenses' category. Examples of expenses include the cost of accommodation or travel (e.g. flight, taxi etc).

Examples of travel costs include flights, trains, parking fees, taxi etc. Where Zambon UK have paid for the cost of any shared travel, the total amount paid has been divided by the number of passengers in the vehicle.

Costs related to subsistence are not disclosed.

Zambon may engage third parties for services related to its business. On occasion, the work commissioned might be contracted out to an individual HCP. Any payments made to or for the individual HCP by the third party will be disclosed once as if the payment had been made directly by Zambon to or for that HCP. The exception to this is where the identity of the individuals are not known i.e. market research.

6. ENGAGEMENTS WITH HEALTHCARE ORGANISATIONS

Types of ToVs that may be provided HCOs include:

a) Sponsorships

Zambon made contributions to HCOs including medical associations in exchange for a tangible benefit in return such as an exhibition stand, a slot in the agenda or corporate advertising.

Sponsorship means a contribution, financial or otherwise, in whole or in part towards an activity (including an event/meeting or material).

b) Donations and grants

In 2024, Zambon UK had not provided any donations (i.e. benefits in kind provided to HCOs for no reciprocal benefit). Payment for a grant (i.e. provision of funds to a HCO for no reciprocal benefit) had been made in 2024.

Donations and grants collectively mean providing funds, benefits-in-kind or services freely given for the purpose of supporting healthcare, scientific research or education, with no consequent obligation on the recipient organisation, institution and the like to provide goods or services to the benefit of the pharmaceutical company in return.

Where Zambon has supported patient care, the transfer will be declared against the HCO that benefited even where it has gone to individual patients.

c) Charitable donations

Zambon UK will disclose charitable donations made to organisations which relate to a therapy area it has a commercial interest in. No applicable charitable donations were made in 2024.

d) Collaborative working

Zambon UK did not engage in any collaborative working or joint working project in 2024 whatsoever.

On occasion, a healthcare organisation will insist that any services provided by its HCP employees cannot be contracted with the individual HCP but must be a service contracted through the healthcare organisation. Since Zambon is contracting for the services of a named HCP, the fee ultimately received by the HCP will be disclosed under that HCP's entry. Any fee charged by the healthcare organisation will be disclosed as a fee for service to that organisation.

If the HCP does not receive any additional payment for the service (e.g., because the activity is during normal working during normal working hours, and they are being paid by the HCO) then the full amount paid will be disclosed against the healthcare organisation as a fee for service.

e) Fees

On occasion, a healthcare organisation may require that services provided by its HCP employees cannot be contracted with the individual HCP but must be a service contracted through the healthcare organisation. If the HCP does not receive any additional payment for the service (e.g., because the activity is during normal working during normal working hours, and they are being paid by the HCO) then the full amount paid will be disclosed against the healthcare organisation as a fee for service.

Where Zambon becomes aware the HCP will benefit from the ToV, this will be disclosed against the individual. One-person HCOs (consisting of only one HCP) will be treated as a HCP for disclosure purposes in accordance with the ABPI Code of Practice.

f) Support to attend an event/meeting

Zambon may be asked by an HCO to provide a financial contribution to support it to send its employees to attend medical meetings. Where Zambon has no influence and/or knowledge of the HCPs benefitting from this support, the fee will be disclosed against the named healthcare organisation. Where Zambon is aware of the end beneficiary, it will disclose against the health professional.

All financial contributions for a HCP to attend an event/meeting was disclosed against individual HCPs as opposed to via a HCO in 2024.

g) Package deals

Zambon UK offers a package deal whereby the annual treatment cost of one of its medicines includes the supply and ongoing maintenance of a device, consumables and enrolment into a patient support programme which includes a nurse service delivered by a third party HCO. Zambon is unable to identify the end beneficiaries of the service and ToV is therefore disclosed against the third party HCO as fees for service.

7. RESEARCH & DEVELOPMENT (R&D)

ToVs related to the planning or conduct of non-clinical studies, clinical trials and non-interventional that are prospective in nature are considered R&D ToVs and are reported on an aggregate basis, whether paid directly or indirectly through third parties and clinical research organisations.

Zambon UK has disclosed ToVs in relation to clinical trials in 2024.

8. CROSS-BORDER PAYMENTS

All disclosures are made in the country in which the HCP practices or in which the HCO is located. In the event this is not feasible, e.g. due to no affiliate in that country, Zambon UK shall disclose the ToV in the UK.

Payments made to UK-based organisations or health professionals by Zambon's overseas affiliates and their third parties are disclosed within the UK regardless of the source of funding. The disclosure figures are provided by Zambon's corporate headquarters.

9. REPORTING METHODOLOGY

Zambon UK conducted internal quality checks prior to submission to ensure the accuracy, completeness, and consistency of the disclosed data. All payments reported originated from the tracking / approval system by Zambon in the UK and have been checked against payments made in 2024. All transfers made by Zambon SpA, Zambon Biotech and other Zambon affiliates to UK HCPs/HCOs have been provided by the relevant affiliate representative for disclosure in the UK.

a) Value Added Tax (VAT)

All transfers of value are disclosed exclusive of VAT and for international payments, net of local taxes where applicable. The exception to this is taxes for flights. In some instances, for indirect transfers of value, VAT may not be separable, and in these cases, VAT may have been included in the disclosure amount.

b) Currency

Disclosure values submitted are rounded to the nearest Great British Pound (GBP). Where payments were made in a currency other than GBP sterling, the amount will be calculated using the Official December 2024 HMRC foreign currency exchange average yearly rates. For example, the HMRC yearly average Euro exchange rate for 2024 used was €1.1789 per £1.

c) Reporting period

ToVs are reported in the year the payment is made. The approach Zambon will adopt where the ToV is a benefit in kind (BIK), is to report the date the recipient received the BIK.

For ToVs involving multi-year contracts, only the values paid within the 2024 reporting year are included.

Zambon discloses all Transfers of Value it makes between 1 January and 31 December of one year by 30th June of the following year.

No ToVs related to cancellations, partial attendances, or refunds were reportable in 2024. Zambon is not party to any co-promotion agreements. Zambon did not make any ToVs to HCPs that are retired nor HCPs that are now deceased.