

SAMSUNG BIOEPIS

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Introduction

About SAMSUNG BIOEPIS

Samsung Bioepis is a biopharmaceutical company dedicated to unlocking the potential of biosimilar medicines and transforming the way biologic therapies are brought to patients. Our mission is reflected in our name, bio-epis; literally meaning life ('bio') and science ('episteme') in Greek. We want to enhance the lives of patients through our pioneering and innovative use of science and technology.

Samsung Bioepis was founded in 2012 and is headquartered in Incheon, Korea. Samsung Bioepis has developed one of the most expansive and rapidly advancing biosimilar medicines portfolios in the industry.

Samsung Bioepis is NON-MEMBER of European Federation of Pharmaceutical Industries and Associations (EFPIA). But, as a member of Medicines for Europe (MFE) and Korea Pharmaceutical Manufacturers Association (KPBMA), we voluntarily comply with all provisions of the EFPIA Code. We shall conduct business activities in accordance with the rules of the relevant country's pharmaceutical organization, if any, and if not, in accordance with the International Federation of Pharmaceutical Manufacturers and Associations (IFPMA) Code of Practice.

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1. Definitions

1.1. Recipients

Any healthcare professional (HCP)/healthcare organization (HCO)/patient organization (PO) or other relevant decision maker (ORDM) as applicable per local requirements, in each case, whose primary practice, principal professional address or place of incorporation is in the world.

[Healthcare Professional (HCP)]

Any 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, recommend, purchase, supply, sell or administer a pharmaceutical product.

[Healthcare Organization (HCO)]

Any legal person/entity that is a healthcare, medical or scientific association or organization (irrespective of the legal or organizational 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 the world or through which one or more HCP provides services.

[Patient Organization (PO)]

A not-for-profit institution that primarily represents the interests and needs of patients, their families and/or caregivers.

[Other Relevant Decision Maker (ORDM)]

Someone who could influence in any way the administration, consumption, prescription, purchase, recommendation, sale, supply or use of any medicine but who is not an HCP.

1.2. Kind of Transfer of Values (ToVs)

The following types of ToV to stakeholders are disclosed by Samsung Bioepis.

Categories	Types of ToV Included
<p>ToV to <u>HCP</u></p>	<p>Fees for Contracted Service</p> <ol style="list-style-type: none"> 1) Speaker fee at a company-organized educational event 2) Consulting fee for advisory board meeting, development of educational materials, scientific or strategy consulting, participating in market research 3) Chairing a meeting 4) Fees related with research & development activities or market research 5) Registration fees and other expenses such as meals, transportation, and accommodation paid by a company for scientific activities

<p>ToV to <u>HCO</u></p>	<p>Fees for Contracted Service</p> <ol style="list-style-type: none"> 1) Speaker fee at a company-organized educational event 2) Consulting fee for advisory board meeting, development of educational materials, scientific or strategy consulting, participating in market research 3) Chairing a meeting 4) Fees related with research & development activities or market research 5) Registration fees and other expenses such as meals and drinks, travel and accommodation paid by a company for scientific activities <p>Grants and Donations</p> <ol style="list-style-type: none"> 1) Research grant, donation or benefits for scientific purpose 2) Grant, product donation or benefits in kind provided to support public healthcare <p>Sponsorships</p> <ol style="list-style-type: none"> 1) Registration fees and other expenses such as meals and drinks, travel and accommodation paid by a company for scientific activities <p>Joint Working</p> <ol style="list-style-type: none"> 1) Engagement with the National Health Service (NHS) or other organisations for enhancing and maintaining patient care
<p>ToV to <u>PO</u></p>	<p>Fees for Contracted Service</p> <ol style="list-style-type: none"> 1) Speaker or consulting fee for educational event regarding disease awareness, patient healthcare, national healthcare services <p>Grants and Donations</p> <ol style="list-style-type: none"> 1) Grant, product donation or benefits in kind provided to support public healthcare
<p>ToV to <u>ORDM</u></p>	<p>Fees for Contracted Service</p> <ol style="list-style-type: none"> 1) Speaker fee at a company-organized educational event 2) Consulting fee for advisory board meeting, development of educational materials, scientific or strategy consulting, participating in market research 3) Chairing a meeting 4) Fees related with research & development activities or market research 5) Registration fees and other expenses such as meals, transportation, and accommodation paid by a company for scientific activities

2. Disclosure's Scope

2-1. Products Concerned

Samsung Bioepis is a biopharmaceutical company, developing prescription only medicines (POMs) and interactions with HCPs/HCOs are focused on the development and promotion of prescription medicines. There was no activity or ToV regarding over-the-counter medicines or medical devices to stakeholders. Only ToVs relating to POMs are being disclosed.

2-2. Company Concerned

Samsung Bioepis, along with all its subsidiaries and affiliates, submits reports within this single document. If any changes (e.g. company name, circumstance like mergers) occur, Samsung Bioepis commits to transparently including such information in the methodology note and ensuring that all related disclosures are clearly and easily traceable.

2-3. Excluded ToVs

[Informational and Educational Materials]

Items for HCPs information and patient educational material are excluded, and not disclosed within this report.

[Logistical Costs]

Logistical costs related to Samsung Bioepis organised events (e.g. room reservation, furniture, system, rental) are excluded. However, ToVs to participants, such as support for accommodation or speaker fees to HCPs are included in the relevant cost category.

2-4. ToVs Date

This disclosure includes applicable ToV during the period between 1st January and 31st December 2025. The applicable ToV relate to payments made within the disclosure period based on the date the payment executed in the below:

For [Cash Payment]

It is defined as the date of the payment was provided to the covered recipient

- Fees for contracted services (e.g. consulting, lecture)
- Grants, donations and sponsorships
- Research and development
- Reimbursement for expenses by contract

For [Event Payment]

It is defined as the expense occurred date from start to end of event.

- Expenses for contract services by company (e.g. accommodation, registration fee)

2-5. Direct ToVs

The person that holds the bank account on which the money is transferred is considered the recipient of the ToV and will be disclosed. The exception to this is that if an HCP has directed that a payment under a fee for services contract should be paid to a company where that HCP is the sole shareholder then the ToV will be recorded against that HCP and not the company. Direct ToVs are captured in Samsung Bioepis finance system. They are then mapped to the appropriate ABPI Code disclosure activity category for reporting

2-6. Indirect ToVs

[Indirect ToVs through other third parties]

Where third parties are appointed by an HCO to manage an event, and where the HCO ultimately benefits from that ToV, these ToVs are disclosed against the HCO. Where an event is organised on behalf of multiple HCOs without clarity on allocation, the value is divided equally between the HCOs.

Where third parties are appointed by Samsung Bioepis to make travel and accommodation arrangements for HCPs who are providing services or who are supported to attend events, these ToVs are disclosed against the HCP.

[Indirect ToVs through HCOs]

Where ToVs are made to an individual HCP indirectly via an HCO and where Samsung Bioepis has obtained the consent, these will be disclosed against the HCP in line with local association guidelines.

2-7. Non-monetary ToVs

Regarding non-monetary ToVs, Samsung Bioepis will define all detailed information and transparently disclose all aspects that can be disclosed. For matters that cannot be quantified or assessed in monetary terms, Samsung Bioepis will provide as much detail as possible through this methodology note. During the period of this 2025 ToV Disclosure, Samsung Bioepis has not provided any non-monetary ToVs.

2-8. ToVs in Case of Partial Attendances or Cancellation and Refund

During the period of this 2025 ToV Disclosure, Samsung Bioepis has not provided any ToVs in case of partial attendances or cancellation and refund to UK HCPs/HCOs/POs/ORDMs.

2-9. Cross-border Activities

ToV to HCP/HCO whose practice, professional address or place of incorporation is in Europe, are required to be disclosed in the country where the recipient has its primary practice. The report includes all ToVs to recipients based in UK, including ToVs made by foreign affiliates and ToVs related to events taking place outside the UK.

2-10. Research and Development (R&D)

Where a third party providing services for R&D activities acts on behalf of Samsung Bioepis to make ToVs to HCPs/HCOs, these are within scope and are reported at an aggregate level under R&D (as long as their activities fall within the scope of the definition of R&D activities).

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2-11. Voluntary Disclosure

Samsung Bioepis voluntarily and transparently discloses all ToVs provided to HCPs/HCOs/POs/ORDMs in the United Kingdom. There are no further things beyond those described in this report.

3. Specific Considerations

3-1. Country Unique Identifier

Samsung Bioepis is obligated to disclose the required 'Unique Identifier' information for each Healthcare Professional (HCP) or Healthcare Company (HCO) where disclosure is mandated. To facilitate this disclosure, Samsung Bioepis collects personal information solely for the purpose of disclosure through an informed consent form provided to the HCP. Only the collected commercial identifier will be utilized for reporting purposes.

3-2. Self-incorporated HCP

Where an HCP has set up their own company and they are the sole owner and Samsung Bioepis has made payments to that company for Services provided by the HCP, the Transfer of Values (ToVs) have been disclosed against that individual HCP.

3-3. Multi-year Agreements

Where a contract for any ToVs, runs for more than one year, Samsung Bioepis will disclose ToVs relating to that contract in the year the ToVs were made (which may be different to the year in which the contract was agreed).

3-4. Country Specificities

If Samsung Bioepis engages in any activities, such as collaborative projects, with other pharmaceutical companies, costs will be reimbursed in accordance with the contract between the two parties. Samsung Bioepis will make every effort to disclose all details regarding the costs incurred. Should Samsung Bioepis transfer funds to another company for such activities, this will also be considered as an activity, and the costs will be reported accordingly. In this 2025 disclosure report, there are no activities with other pharmaceutical companies.

3-5. Quality Checks

Samsung Bioepis aims to ensure that the data included in the disclosure report is complete to the best of our knowledge. Samsung Bioepis keeps its disclosure data under review and will amend and/or update its disclosure data if/and when it becomes aware that its quality and accuracy could be improved.

4. Data Protection Legal Basis

4-1. Consent Collection

[Individual Data/Consent Handling Process]

According to the Data Protection Act 2018 General Data Protection Regulation (GDPR), Samsung Bioepis has obtained explicit informed consent for disclosure from HCP and ORDM. To meet obligations under the ABPI Code of Practice and other applicable law, Samsung Bioepis has efforts to provide the the Privacy Notice which explains how Samsung Bioepis manages private/individual data. The Privacy Notice has been delivered to HCP or ORDM with attaching to 'Informed Consent Form' or published on the Samsung Bioepis' webpage (<http://www.samsungbioepis.com>). Personal data including consent can be withdrawn if an HCP/ORDM wants to do at any moment. To withdraw personal data, Individual can request it to Samsung Bioepis Compliance with e-mail (cp.bioepis@samsung.com).

[Partial Consent]

When an HCP/ORDM provides partial consent for disclosure, ToV information from Samsung Bioepis will be disclosed in the aggregate category, subject to applicable laws and may make misleading disclosure, unmet to the intent of transparency reporting system.

[HCO Consent]

In United Kingdom of Great Britain & Northern Ireland HCOs are reported without the need for consent as they are legal entities.

[Pre-Disclosure for Transparency Reporting]

Samsung Bioepis provided pre-disclosure to HCP and ORDM on an individual level according to the applicable laws and regulations. The details of ToV and all related information for disclosure were sent. Prior to the disclosure, each individual can verify and review the provided information whether it is accurate and clear via Disclosure Portal.

4-2. Legitimate Interests

Samsung Bioepis collects personal information using the informed consent form and manages it in accordance with legal provisions. In cases where it is difficult to collect personal information using the informed consent form, we process personal data based on legitimate interests. Regardless of the method used, we ensure that all HCPs/ORDMs are provided with sufficient notice of the ToV reporting matters and are given an adequate period to raise any objections prior to disclosure.

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5. Form of disclosure

5-1. Date of publication

20/03/26

5-2. Disclosure platform

Disclosure UK – www.disclosureuk.org.uk

5-3. Disclosure language

English

6. Disclosure financial data

6-1. Currency

GBP (All disclosed ToVs will be made in British Pounds).

All Transfer of Value (ToV) are disclosed in GBP as they have been executed to recipients. If required, ToV can be converted to local currency according to the standard for currency exchange rates in Samsung Bioepis' financial policy prior to report

6-2. VAT Included or Excluded

Basically, all payments and ToV to be disclosed include VAT and other related taxes where applicable.

6-3. Calculation Rules

When the amount is requested in a currency other than GBP, it will be calculated on the day of approval or at the time of disclosure using a currency converter tool available on a commercial bank website. In the event that Samsung Bioepis needs to disclose values that are difficult to convert into GBP or other monetary value (e.g. non-monetary value), the currency will be calculated and applied based on the prevailing exchange rate at the time of disclosure or at the time when the economic benefit is recognized.

7. Additional Information

Others Related Definitions

[Third Party]

A legal person/entity or individual that represents a company or interacts with other third parties on behalf of a company or relating to the company's medicinal product, such as distributors, wholesalers, consultants, contract research organisations, professional congress organisers, contracted sales forces, market research companies, advertising agencies, providers of services related to events, public relations services, non-clinical, non-interventional studies management services.

[Events]

All professional, promotional, scientific, educational meetings, congresses, conferences, symposia, and other similar events (including, but not limited to, advisory board meetings, visits to research or manufacturing facilities, and planning, training or investigator meetings for clinical trials and non-interventional studies) organised or sponsored by or on behalf of a company.

[Donations and Grants]

Providing funds, assets or services freely given for the purpose of supporting healthcare, scientific research or education, with no consequent obligation on the recipient to provide goods or services to the benefit of the donor in return.

[Sponsorship]

Support provided by or on behalf of a member company, when permitted by law, as a contribution to support an activity (including an event) performed, organised or created by an HCO/PO or any other third party.

[Collaborative Working]

Working with other organisations to deliver initiatives which either enhance patient care or are for the benefit of patients or alternatively benefit the National Health Service (NHS) and, as a minimum, maintain patient care.

[Transfers of Value (ToV)]

Direct and indirect ToV, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of medicinal products exclusively for human use. Direct ToV are those made directly by a member company for the benefit of a recipient. Indirect ToV are those made on behalf of a company for the benefit of a Recipient, or those made through a third party and where the company knows or can identify the recipient that will benefit from the ToV.

[Fair Market Value (FMV)]

The value in arm's-length transactions, consistent with the general market value. 'General market value' means the price that an asset would bring as the result of bona fide bargaining between well-informed buyers and sellers who are not otherwise in a position to generate business for the other party, or the compensation that would be included in a service agreement as the result of bona fide bargaining between well-informed parties to the agreement who are not otherwise in a position to generate business for the other party, on the date of acquisition of the asset or at the time of the service agreement.

[Fee for Services (FFS)]

FFS is a method in which HCP or ORDM are paid for each service performed.