Reporting of Transfers of Value to HCPs/ORDMS, HCOs and other Organisations
Methodological Note for Reporting of 2024 Data in 2025

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Table of Contents

1 Introduction

1.1 Approach to Disclosure at Novo Nordisk

Novo Nordisk Ltd (herein known as “Novo Nordisk”) is part of the entire Novo Nordisk group consisting of several legal entities in multiple countries. Based on its direct national pharma association membership and/or indirect EFPIA membership (via Novo Nordisk A/S in Denmark, Copenhagen), Novo Nordisk is committed to transparency, which requires public disclosure of certain Transfers of Value (TOV) to Healthcare Professionals (HCPs), Other Relevant Decision Makers (ORDMs) and Healthcare Organisations (HCOs) on an annual basis retrospective for the previous year. This will consist of one disclosure per market, including all ToVs paid directly through entities belonging to Novo Nordisk A/S or indirectly through third parties acting on behalf of Novo Nordisk.

The country of disclosure will be determined by the address of principal practice for HCPs and the address of registration for an HCO.

According to Section 23.05 of the EFPIA Disclosure Code and Clause 28.6 of the ABPI 2024 Code of Practice, the disclosing pharmaceutical company shall publish a note summarising the methodologies used in preparing the disclosures and identifying TOV for each EFPIA disclosure category described in the EFPIA Disclosure Code and the ABPI 2024 Code of Practice. The Methodological Note, including a general summary and/or country-specific considerations, describes the methodologies applied, along with any other principles, in the identification of TOVs and subsequent disclosure.

Therefore, the aim of this Methodological Note is to provide a clear and simple explanation of how Novo Nordisk fulfils its reporting obligation and provides a basic framework for interpretation.

Novo Nordisk fully supports the disclosure initiative and puts forth its best effort to **i)** implement the transparency initiative, **ii)** interpret the EFPIA Disclosure Code and ABPI 2024 Code of Practice, according to their purpose, and **iii)** encourage its stakeholders to support the initiative to meet the underlying spirit of the EFPIA Disclosure Code and the respective local pharma association initiatives.

Quality control checks of vendors categorisation and transactions are completed prior to pre-disclosure period.

2 Definitions

2.1 Recipients of Transfers of Value (ToV)

2.1.1 Definition of a Health Care Professional

The term 'health professional' includes members of the medical, dental, pharmacy and nursing professions and any other persons who in the course of their professional activities may administer, prescribe, purchase, recommend or supply a medicine.

Disclosure will also apply to 'other relevant decision makers' (ORDMs), this particularly includes those 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 are not health professionals.

In the event that disclosure is being made against a deceased HCP/ORDM, where possible data will be aggregated in the "Other – Not Included Above" section of HCPs and ORDMs.

In the event that HCP/ORDM has retired, and HCP/ORDM still has an active OneKeyID, disclosure is being made against the retired HCP/ORDM on a named basis, using Institution address associated with OneKeyID. If no active OneKeyID exists, data will be aggregated in the "Other – Not Included Above" section of HCPs and ORDMs.

2.1.2 Definition of a Health Care Organisation

The term '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 ORDMs provide services.

Patient Organisations are not considered to be HCOs and are separately included in the Patient Organisation report displayed on Novo Nordisk's website: https://www.novonordisk.co.uk/about/our-commitment-to-transparency.html.

Members of the Public, including patients and journalists are not considered to be HCPs/ORDMs and are separately included as aggregate in the Members of the Public report displayed at Novo Nordisk's website: https://www.novonordisk.co.uk/about/our-commitment-to-transparency.html.

3 Types of Transfers of Value (ToV) – Categories of Disclosure

3.1 Donations and Grants to HCOs

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 to provide goods or services to the benefit of the donor in return.

In cases where the exact monetary value of the TOV cannot be attributed to the service/activity e.g. a Donation, the applicable Panel (Grant, Donation, Sponsorship Panel, Package Deal Panel, Collaborative Working Panel), will calculate a TOV value based on multiple factors including, but not limited to, number of patients, hours of service provided etc. This calculation will be documented by the applicable Panel during its assessment and approval of the service/activity.

Novo Nordisk can provide this support through:

- Provision of funds (Grants): provided freely and 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. They must not bear the name of any medicine.

- Provision of physical items, services or benefits-in-kind which may be offered by Novo Nordisk (Donations): provided freely and 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. They must not bear the name of any medicine.

- Neither grants nor donations can be provided to individual HCPs.

3.2 Sponsorship agreements with HCOs / third party organisations appointed by HCOs to manage an Event

- A contribution, in whole or in part provided by or on behalf of Novo Nordisk, towards an activity (including an event/meeting or material) performed, organised, created etc. by a healthcare organisation, patient organisation or other third party organisation.

- ToVs are made to either the HCO directly or to a third party appointed by the HCO to manage the event. In all cases, ToVs are disclosed against the HCO that ultimately benefits.

- As per Note M in the disclosure template, Transfers of value to a healthcare organisation or a third party organisation appointed by a healthcare organisation which is not related to events/meetings and which cannot be disclosed elsewhere on the template (i.e. is not considered to be a donation or grant or contracted service or related to collaborative working) will be included in this sponsorship category.

3.3 Collaborative Working including Joint Working

- Pharmaceutical companies 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.

- Joint Working is a form of collaborative working and is conducted for the benefit of patients and is where one or more pharmaceutical companies and the NHS pool skills, experience and/or resources for the joint development and implementation of patient centred projects and share a commitment to successful delivery.

- In general, where Novo Nordisk has made a non-financial contribution to a joint or collaborative working project then such contribution will be recorded in the calendar year in which the activity took place. Where more than one pharmaceutical company is involved in the project, Novo Nordisk will only be responsible for disclosure of financial or non-financial ToV that has been made by Novo Nordisk.

- The executive summaries of each Collaborative Working/Joint Working project can be accessed via the links provided in the Report. These executive summaries are also available on Novo Nordisk UK's website - www.novonordisk.co.uk

3.4 Contribution to Cost of Events - Registration Fees

- As part of support for continuous medical education, Novo Nordisk covers the cost of registration fees, to support an HCP/ORDM to attend educational events/meetings that are organised by independent organisations, for example a scientific congress. These costs will be disclosed as Contribution to Cost of Events – Registration Fees.

- Where registration passes are directly purchased by Novo Nordisk, from an HCO (for example a learned society), on behalf of an UK HCP/ORDM, costs will be disclosed against the recipient UK HCP/ORDM.

3.5 Contribution to Cost of Events - Travel and Accommodation

- As part of support for continuous medical education, Novo Nordisk covers the costs for Travel and Accommodation for HCPs/ORDMs to attend selected educational events/meetings that are organised by independent organisations and/or educational events/meetings organised by Novo Nordisk, and where provided to HCOs for other educational/scientific events.

- These costs can include flights, trains, hotel accommodation, taxis, bus transfers, and other travel costs. Any expenses related to subsistence (food and drink) are not disclosed as per ABPI 2024 Code of Practice and EFPIA disclosure guidance.

- Costs for ground transportation (for example, bus or taxi) that are organised for group transportation and not assigned to certain HCPs/ORDMs are reported in aggregate, but where the identity of the HCPs/ORDMs is known, these are split by HCP.

3.6 Contracted Services - Fees

- Novo Nordisk engages HCPs/ORDMs/HCOs for services when there is a genuine and legitimate business need and where the HCP/ORDM/HCO is qualified and appropriate to provide the services.
- These services can include but are not limited to speaking at and chairing meetings, advising, training and consultancy services.
- When Novo Nordisk arranges for a contracted service with a HCP/ORDM via the HCP's/ORMD's employer (an HCO), ToV will be disclosed against the HCO.
- Retrospective non-interventional studies, including epidemiological studies based on external databases and registries or other studies that are not submitted to authorities as per local drug law do not fall under the category of R&D activities. The ToVs related to those studies will be reported as Contracted Services under name of the recipient .

3.7 Contracted Services – Expenses

- As part of the written Fee for Services Agreement, related expenses can be paid for and can include costs of flights, trains, car hire, tolls, parking fees, taxis, bus transfers, hotel accommodation, registration fees and any visa costs. Such costs are paid by Novo Nordisk to travel and or /accommodation providers or meeting organisers (where relevant) or reimbursed directly to the individual when supported by appropriate receipts.

3.8 Research and Development

- All ToV related to R&D activities (as described below) performed by Novo Nordisk (including services performed by contractors not fulfilling a permanent role) or by Clinical Research Organisations on Novo Nordisk 's behalf will be disclosed on an aggregate basis:
    - Non-clinical studies, (as defined in the OECD Principles of Good Laboratory Practice)
    - Clinical Trials, (as defined in Regulation 536/2014)
    - Non-interventional studies that are prospective in nature and that involve the collection of patient data from or on behalf of individual groups of health professionals specifically for the study

- Any meeting connected to Novo Nordisk clinical trials where investigators and other site staff are invited for purposes related to the trial will always fall under R&D ToV. An Investigator Meeting is an event organised by/on behalf of Novo Nordisk with the purpose of training and informing investigators and other site staff about various aspects of the clinical trial.

- An Investigator Sponsored Study (ISS) is a clinical or non-clinical study activity for which Novo Nordisk does not act as the GxP sponsor of the study and does not accept any responsibility for its conduct but provides funding and/or products. If an ISS falls within the definition of R&D then it shall be tracked and disclosed as aggregated R&D ToV. However, if the ISS does not fall within the R&D definition (e.g. if it is a non-interventional retrospective study) it shall be tracked and disclosed as ToV to an individual recipient under a Grant. Any costs associated with Investigational Medicinal Product (IMP) or Comparator product provided by Clinical Supplies or Local Supplies are out of scope of disclosure.

- Where Novo Nordisk provides a benefit in kind to an HCO but the benefit in kind does not result in a permanent enrichment of the HCO, e.g. loan of (laboratory) equipment to a hospital in connection with and for the purpose of the HCOs conduct of a clinical trial, such benefit in kind is not disclosed.

- Payments purely of a commercial nature such as building leases are not considered a transfer of value for the purposes of disclosure.

- Pass-through costs paid by Novo Nordisk to or via an HCO are disclosed although there is no enrichment of/monetary benefit to the receiving HCO. For instance, if Novo Nordisk compensates an HCO conducting a clinical study for costs towards patients' transport, and these costs are paid out to the HCO (to cover the taxi costs paid by the HCO).

4 Scope of Disclosure

In accordance with the EFPIA Disclosure Code and the ABPI 2024 Code of Practice, Novo Nordisk does **not** disclose the following items:

i) transfers of value that are solely related to over the counter (OTC) medicines.
ii) ordinary course purchases and sales of medicines by and between a company and an HCP or an HCO.
iii) samples of medicines provided.
iv) provision of pens, pencils, and notebooks to meeting delegates.
v) provision to HCPs/ORDMs of materials and items for patient support which are to be passed onto patients.
vi) subsistence (food and drink) provided to attendees during a meeting/event organised by Novo Nordisk.
vii) All ToVs to non-HCO organisations are out of scope and excluded for example, charitable organisations (excluding Patient Organisations).

viii) Where it is not established that an organisation meets the Code definition of a HCO contained in Clause 1.8 and does not consist of HCPs/ORDMs, Novo Nordisk has determined them not to be a HCO and has not disclosed against them.

ix) Medical Devices (items of medical utility) without active ingredients. In cases where Novo Nordisk cannot split ToV related purely to the devices, from the activities relating to devices with active ingredients, the ToV will be tracked and disclosed.

5 Date of Transfer of Value

Direct ToV is reported in the year of payment. Direct ToV paid in 2024 for activities that took place in 2023 will be included in 2024 disclosure.

- Where ToVs relate to multi-year contracts, only the ToVs made in the reporting year are included.
- Where the ToV is a benefit in kind, generally the values are reported in the reporting year the recipient received the benefit.

6 Direct Transfer of Values

- The natural or legal 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/ORDM has directed that a payment for a contracted service should be paid to a company where that HCP/ORDM is the sole shareholder (for example their own Limited company) then the ToV will be recorded against that HCP/ORDM and not the company.

7 Indirect Transfer of Values

7.1 Indirect ToVs through Third Parties for R&D Activities

- Where a third-party appointed by Novo Nordisk to provide services for R&D activities acts make ToVs to HCPs/ORDMs/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).

7.2 Indirect ToVs through other third parties (including HCOs)

- Where an HCO appoints a third parties 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 Novo Nordisk to provide services in the form of Donations (e.g., therapy review service) the value of the donation is disclosed against the recipient HCO.
- Where third parties are appointed by Novo Nordisk to make travel and accommodation arrangements for HCPs/ORDMs who are providing services or who are supported to attend events, these ToVs are disclosed against the HCP/ORDM.
- Any additional administration fees charged by agencies are not included, as these are not ToVs to HCPs/ORDMs or HCOs.

When Novo Nordisk contracts with a third party that sub-contracts services to HCPs/ORDMs, Novo Nordisk discloses the ToV against the third party (if the third party is an HCO), unless Novo Nordisk has influenced the selection of the HCP/ORDM to provide the service, in which case ToV is disclosed against the HCP/ORDM.

8 Transfer of Values in case of partial attendances or cancellation

- Where an HCP/ORDM/HCO does not receive the benefit due to a no show or a cancellation of event, the associated costs are not reported, such as the cost of cancelling a hotel booking or accommodation. In case of partial attendance/ service provided, only the benefits actually received/provided are reported.

9 Data Protection

- To comply with the TOV requirements, Novo Nordisk will collect, process, and disclose certain information about individuals including name, business address, contact details, nature of relationship with Novo Nordisk, tax number, unique identifier, and any TOV, included but not limited to payments or in kind from Novo Nordisk to individuals ("Personal Data"). Any Personal Data is processed, used, transferred, and disclosed in accordance with all applicable data protection laws and regulations.

- For TOV made to HCPs/ORDMs, disclosure is made based on legitimate interests without affecting any individual interests, fundamental rights and freedoms. Consent has not been sought from individuals. When processing any personal data based on this basis, it is Novo Nordisk's priority to maintain a balance between Novo Nordisk's legitimate interests for disclosure of ToV and the HCPs/ORDMs' privacy.

- Information on how Novo Nordisk processes HCPs/ORDMs personal data for the purpose of complying with TOV requirements can be obtained from https://www.novonordisk.co.uk/our-privacy-policies.html. HCPs/ORDMs can always request additional information on how their Personal Data is processed by Novo Nordisk or exercise their rights by contacting Novo Nordisk at privacyuk@novonordisk.com.

- When disclosing TOV, Novo Nordisk will use the primary practice address registered in Novo Nordisk's Customer Relationship Management system. In exceptional cases where an HCP/ORDM does not have a principal practice, Novo Nordisk will collect their consent prior to using their private address.

- If the HCP/ORDM objects to the processing of their personal data, Novo Nordisk will assess such request on a balancing test considering the individual's interests, rights and freedoms with these legitimate grounds, and if applicable, such ToV will be reported in aggregate.

- Additionally, as part of ABPI's pre-disclosure process, HCPs/ORDMs have an opportunity to verify and/or object to individual disclosure via the ABPI Pre-Disclosure Portal.

- As the UK disclosure data will be hosted on the ABPI Pre-Disclosure Portal, HCPs/HCOs or ORDMs should in the first case raise queries or requests via the ABPI Pre-Disclosure Portal. If data queried by an HCP/ORDM has already been published on the public search, it will be immediately suppressed in the system and will disappear from publication until the query is resolved. HCP/ORDMs will continue to see the queried data within their private Disclosure Portal even if it is under query.

10 Disclosure Form

10.1 Disclosure platform

- All UK disclosure data relating to HCOs and HCPs/ORDMs will be hosted on the ABPI Central Platform: https://www.abpi.org.uk/reputation/disclosure-uk/

10.2 Date of publication

- The date of publication for United Kingdom of Great Britain & Northern Ireland for 2024 disclosures is 27 June 2025 in line with the ABPI Code of Practice for the Pharmaceutical Industry.

10.3 Retention of data

- Novo Nordisk will fulfil the obligation of the EFPIA and ABPI 2024 Code of Practice to be able to demonstrate that its disclosures were accurate at the time they were made in the event of a complaint, and be able to respond to requests from the Recipient or the relevant authorities. Novo Nordisk shall document all TOV required to be disclosed and maintain the relevant Records of the disclosures made under these Codes for a minimum of five years after the end of the relevant Reporting Period.

10.4 Disclosure language

- Disclosure is made in English.

11 Disclosure Financial data

11.1 Currency

- Disclosure currency is the local currency of the Novo Nordisk EFPIA Affiliate. i.e. GBP. If payments were made in another currency, these have been converted to GBP. Calculation of currency postings are based on payment date and daily exchange rate.

11.2 Value Added Tax (VAT) and other taxes

- All TOVs to the Recipient HCPs/ORDMs and HCOs will be stated in gross amounts, however excluding VAT. Novo Nordisk will disclose TOV as reported in Novo Nordisk's financial systems. This means that any related taxes, not specifically listed as "VAT" will be included in the disclosed amounts. Examples include "social security expenses" and "city tax". VAT will be excluded where possible but may in some cases be included for transnational TOV where VAT is not deductible locally.