



**Methodological Note to  
2025 Disclosure Report  
for  
Aventis Pharma Limited**





## Introduction

The European Federation of Pharmaceutical Industries and Associations (EFPIA) introduced disclosure requirements in 2014 to promote transparency in the pharmaceutical industry. Sanofi fully supports this initiative and values collaboration with healthcare professionals (HCPs) and organizations (HCOs).

This methodological note explains how Sanofi interprets and implements EFPIA Disclosure Code requirements, providing context for disclosed data and outlining our relationships with HCPs and HCOs.

Sanofi complies with all applicable laws and aligns reporting with the most stringent standards where local requirements differ from EFPIA.

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## **1. Definitions**

### **1.1 Covered Recipients**

#### **1.1.1 Healthcare Professionals and Other Relevant Decision Makers**

The term 'health professional' abbreviated to HCP 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 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.

The term 'other relevant decision maker' abbreviated to ORDM 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 is not a health professional.

Transfers of Value (ToV) are disclosed for all health professionals or other relevant decision makers who received a ToV during the reporting period, including those who have since retired or deceased. Disclosure reflects the status at the time of the interaction.

Where Sanofi is contacted by next of kin or an employer regarding a deceased health professional or other relevant decision maker, we will handle this on a case-by-case basis. Where possible and appropriate, data will be disclosed in an aggregated manner.

#### **1.1.2 Healthcare Organisations**

The term 'healthcare organisation' abbreviated to HCO 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.



## 1.2 Kind of ToVs

The Association of the British Pharmaceutical Industry (“ABPI”) has translated the requirements of the EFPIA Disclosure Code in Clause 28.2 of the ABPI Code of Practice 2024 which states that the ToV which are declarable are:

- a) collaborative working, including joint working in accordance with Clause 20;
- b) donations and grants provided to healthcare organisations, institutions and other organisations in accordance with Clause 23;
- c) fees and expenses paid for contracted services between companies and institutions, organisations or associations of health professionals in accordance with Clause 24.6;
- d) support of attendance by health professionals and other relevant decision makers at events/meetings whether paid directly, indirectly or via another party in accordance with Clause 10.11;
- e) fees and expenses paid for contracted services to health professionals and other relevant decision makers, or to their employers on their behalf, in relation to Clause 24.6; and
- f) sponsorship, including contributions to costs related to events/meetings paid to healthcare organisations or to organisations managing events on their behalf, which may include support of health professionals not known to the company via the healthcare organisation by way of registration fees, accommodation and travel, in accordance with Clause 10.12.

### **Collaborative Working, including Joint Working**

In the UK, Sanofi worked in partnership with HCOs (NHS and where applicable other organisations) to develop and implement patient centred or NHS centred projects in 2025.

All ToVs (direct and indirect) made by Sanofi to an HCO throughout 2025 relating to Collaborative Working (including Joint Working) in the UK have been combined and disclosed in total in the 2025 Disclosure Report. Sanofi has recorded the date of ToV as 31 December 2025 to represent all payments made up to and including the last day of the disclosure year.

The executive summaries of these Collaborative Working Agreements can be accessed via the links provided in the 2025 Disclosure Report. Executive summaries about the projects are available on Sanofi UK’s website – [www.sanofi.co.uk](http://www.sanofi.co.uk).

### **Donations and Grants**

Sanofi considered applications from Organisations for Donations and Grants and other benefits throughout the course of 2025. Sanofi made financial Donations, Grants and provisions of benefits in kind to Organisations in 2025 in areas of healthcare, education and research.

When considering the 2025 Disclosure Report, please note the following with respect to Donations and Grants:

- a) For Grants, Sanofi has recorded the date of ToV as the date the payment was processed by Sanofi.
- b) Where the ToV was provided as a service, Sanofi has calculated the ToV based on the market rate for the service provided.



- c) For services, Sanofi has recorded the date of ToV as the date the service was provided to the Organisation.

### **Fees and expenses paid to HCO's, Institutions, Organisations and Associations**

Sanofi has contracted with HCOs, Institutions, Organisations or Associations in 2025 to provide fee for services.

When considering the 2025 Disclosure Report, please note the following with respect to contracted services:

- a) The total sum of the transfer of value to the HCO or Organisation (e.g. the service fee/expenses) will be disclosed.
- b) Sanofi recorded the date of ToV as the date payment was processed by Sanofi.
- c) It should be noted that where services were provided by an HCO/Organisation in 2025 but Sanofi did not receive an invoice from the HCO/Organisation in 2025, or it was received in 2025 but was not actually processed for payment in 2025, the ToV will not appear in the 2025 Disclosure Report. Where the invoice is processed for payment in 2026, the ToV will be recorded in the 2026 Disclosure Report.
- d) Where a UK based HCO was contracted by Sanofi prior to 2025 to provide services spanning over multiple disclosure years, all ToVs made in 2025 have been included in the 2025 Disclosure Report.

### **Support of attendance by HCP's and ORDM's at Events/Meetings**

Sanofi has organised group events (either internally or via a third-party agency) whereby HCPs/ORDMs were supported to attend meetings during 2025. In these cases, the cost of event registration fee, accommodation and travel was paid directly by Sanofi to the event organiser/travel provider and the ToV has been disclosed against the individual HCP/ORDM.

When considering the 2025 Disclosure Report, please note the following with respect to HCP/ORDM support to attend events/meetings:

- a) Provided an HCP/ORDM has not objected to Sanofi processing and disclosing his/her personal data in this way, the total sum of the transfer of value to the HCP/ORDM (e.g. the event registration fee/travel/accommodation/costs) will be disclosed on an individual named basis; and
- b) Sanofi has recorded the date of ToV as the first day of the event.

### **Fees for service and consultancy paid to HCP's and ORDM's or to their Employer on their behalf**

Sanofi regularly engaged external experts and ORDM's for services in medical or scientific domains for which Sanofi had legitimate needs and where internal expertise was lacking. Services included:

- Speaking at or chairing scientific meetings
- Participation in boards and committees
- Training and medical education
- Consulting

All arrangements were documented in written signed contracts detailing purpose, rationale, and deliverables before service performance.

### **Related expenses agreed in the fee for service or consultancy contract**

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Related expenses agreed in the fees for service or consultancy contract covered reasonable expenses linked to accommodation, flight, and ground transportation incurred by the Expert in carrying out the service.

**Contributions towards the costs of events paid to HCO's or to third parties managing events on their behalf, which may include sponsorship of HCP's or ORDMs by way of registration fees/travel & accommodation**

During 2025, Sanofi sponsored a number of events organised by UK based HCOs. Sanofi has contracted with the relevant HCO's detailing the specific contributions and the HCO has been informed of Sanofi's obligation to disclose such payments or other ToV.

## **2. Disclosure's Scope**

### **2.1 Products concerned**

To the best of our knowledge and ability, Sanofi has disclosed all ToVs.

### **2.2 Company concerned**

Sanofi is made up of different legal entities and in the UK, Sanofi conducts its business through Aventis Pharma Limited.

### **2.3 Excluded ToVs**

No specific exclusions noted - all declarable ToVs per ABPI Code Clause 28.2 are included.

### **2.4 ToVs date**

The 2025 Disclosure Report includes all Transfers of Value processed by Sanofi to HCP/ORDMs and HCOs between the 1st January 2025 and the 31st December 2025.

Depending on the type (direct or indirect) and nature (in cash or in-kind) of the transfers of value, two conventions were applied:

- **Direct ToVs:** the date used was the "clearing date" from our financial system, corresponding to the wire transfer date to the recipient's bank account.

For all direct ToVs made by Sanofi UK the actual date is recorded as either the clearing date or the date goods were received in the financial system except for Collaborative Working.

- **Event-related ToVs:** for ToVs linked to an event (e.g. congress registration, flights, hotel, all transfers were reported using the same date, the first day of the event.

### **2.5 Direct ToVs**

Transfers of value made directly by Sanofi for the benefit of a recipient.

### **2.6 Indirect ToVs**

Transfers of value made on behalf of Sanofi for the benefit of a recipient, or transfers of value made through an intermediate (i.e. Third Party) and where Sanofi knows or can identify the covered recipient that will benefit from the transfer of value. Any indirect



ToVs to HCPs, ORDMs and HCOs recorded outside of the Systems were uploaded separately after the event.

## 2.7 Non-monetary ToVs

A non-monetary Transfer of Value refers to any benefit provided to a covered recipient without a direct monetary payment. Examples include travel and accommodation for congress attendance, registration fees for educational events, and other in-kind benefits.

If the benefit is provided via a third party (e.g., event organizer), the value is attributed to the recipient and disclosed under their name.

This also includes:

- Drugs supplied free of charge to HCOs for use in Investigator Sponsored Studies, valued at the average market selling price of the drug during 2025
- Services provided in lieu of monetary payment, valued at fair market value

## 2.8 ToVs in case of partial attendances or cancellation and refund

Where a delegate cancels their participation more than 28 days in advance of the event date, no Transfer of Value will be disclosed against that individual.

Where a delegate cancels their participation 28 days or less before the event date, a Transfer of Value will be disclosed against that individual. The disclosed amount will reflect committed costs that cannot be recovered, limited to:

- Transportation
- Event registration fees
- Accommodation

The disclosure threshold is based on the cancellation date in relation to the event date, not the date costs were incurred.

## 2.9 Cross-border activities

Cross-border transfers of value to covered recipients are disclosed in accordance with applicable transparency regulations, with reporting responsibilities assigned to the affiliate in the recipient's country of practice.

Sanofi has disclosed ToVs received by UK based HCPs, ORDMs and HCOs from international affiliates of Sanofi during the period 1 January 2025 to 31 December 2025.

Where a UK based HCP, ORDM or HCO was contracted by an international affiliate of Sanofi prior to 2025 to provide services spanning over multiple disclosure years, all ToVs made in 2025 have been included in the 2025 Disclosure Report.

## 2.10 R&D

Sanofi discloses all R&D-related transfers of value in the aggregated R&D section when linked to the planning or conduct of:

- a) Non-clinical studies (*OECD Principles on Good Laboratory Practice*)
- b) Clinical trials (*EU Directive 2001/20/EC*)



- c) Prospective non-interventional studies involving patient data collection.
- d) Direct and indirect payments (via a Clinical Research Organisation) related to clinical studies, including:
  - i. Sanofi sponsored studies (interventional and non-interventional studies); and
  - ii. Investigator sponsored studies (“ISS”) (interventional and non-interventional studies)
- e) Drugs supplied free of charge to an HCO for their use in an ISS. Please note that drugs supplied to HCOs are valued for disclosure purposes at the average market selling price of the drug during 2025.

## **2.11 Voluntary disclosure**

Sanofi has not made any voluntary disclosures beyond the requirements set out in the ABPI Code of Practice 2024, Clause 28.2.

## **3. Specific considerations**

### **3.1 Country unique identifier**

Sanofi uses internal and external identifiers to ensure accurate matching of each transfer of value to the correct covered recipient.

### **3.2 Self-incorporated HCP**

Where an HCP or ORDM operates through a self-incorporated entity (e.g., a limited company), and Sanofi makes payment to that entity rather than directly to the individual, the ToV is disclosed against the individual HCP/ORDM (provided they have not opted out), not against the incorporated entity. This ensures transparency regarding the individual recipient of the value.

### **3.3 Multi-year agreements**

Multi-year agreements cover a series of services or sponsored activities/events spanning multiple years. Transfers of value associated with these agreements are disclosed according to the relevant reporting period.

### **3.4 Country specificities**

The UK disclosure follows the ABPI Code of Practice 2024, which implements the EFPIA Disclosure Code requirements. Key UK-specific considerations include:

- Recognition of Other Relevant Decision Makers (ORDMs) as a distinct category alongside HCPs
- Collaborative Working (including Joint Working) agreements with NHS organisations
- Publication via the ABPI central platform
- Publication date of 30 June 2026 for 2025 data

### **3.5 Quality Checks**



Sanofi applies rigorous quality controls to ensure accuracy and compliance, to the best of our knowledge, before disclosure. These include validating covered recipient details, verifying financial data, reviewing reporting categories, removing duplicates, confirming consent, and completing internal review and certification prior to publication.

## **4. Data protection legal basis**

### **4.1 Transparency Consent collection**

Not applicable. Since 1 January 2020, Sanofi has relied on legitimate interests rather than consent as the legal basis for processing and disclosing ToV data.

Where Healthcare Professionals exercise their right to object to individual disclosure under the Data Protection Act 2018 or UK GDPR, Sanofi will engage with them to encourage participation in individual disclosure. If a Healthcare Professional continues to opt out of public disclosure, the relevant Transfers of Value will be reported in aggregate in accordance with the ABPI Code of Practice.

### **4.2 Legitimate interests**

Effective from 1 January 2020, Sanofi switched from relying on written consent from HCPs/ORDMs to legitimate interests as the legal basis of processing and disclosing transfers of value data under the applicable data protection legislation (the EU General Data Protection Regulation, as supplemented in the UK by the UK Data Protection Act 2018).

Sanofi believes that the publication of transfer of value data, particularly on a named basis, serves important legitimate interests because it serves to:

- protect and instill public confidence in the integrity of the relationship between the pharmaceutical industry and HCPs/ORDMs;
- represent a step towards fostering greater transparency and building greater trust between the pharmaceutical industry, the medical community and society;
- safeguard public health by promoting HCP/ORDM's accountability to patients for decisions about their treatment;
- demonstrate commitment to continual education and development of HCP/ORDMs to provide better care to patients; and
- enable Sanofi to most fully comply with its disclosure obligations, for instance under the Association of the British Pharmaceutical Industry (ABPI) Code of Practice.

To balance the legitimate interests described above against the interests, rights and freedoms of the relevant individual HCP/ORDMs, Sanofi provides HCP/ORDMs with information about how and why their personal data will be processed and disclosed, with specific instructions to contact [GB-Transparency@sanofi.com](mailto:GB-Transparency@sanofi.com) if they wish to exercise their right to "opt out" of disclosure on an identifiable basis.

Provided an HCP/ORDM did not object to Sanofi processing and disclosing his/her personal data in this way, the total sum of all transfers of value made by Sanofi to the HCP/ORDM was disclosed on an individual named basis. In the event that an HCP/ORDM opted out of public disclosure on an individual named basis, their ToV data was aggregated to allow Sanofi to publicly disclose summary statistics that did not include any personal information. It is Sanofi's policy that partial disclosure (the disclosure of some but not all ToVs) is not permitted. If an HCP/ORDM can be identified, Sanofi considers that it is most transparent if the ToV data published reflects all engagements with the individual



concerned rather than only selected ToV. Therefore, where an HCP/ORDM has opted out, the entire ToV data relating to that HCP/ORDM has been disclosed in aggregate.

## 5. Form of disclosure

### 5.1 Date of publication

The date of publication for United Kingdom of Great Britain & Northern Ireland for 2025 disclosures is 30 June 2026 in line with the ABPI Code of Practice for the Pharmaceutical Industry.

### 5.2 Disclosure platform

All UK disclosure data pertaining to HCO's and HCPs/ORMS shall be hosted on the ABPI central platform in accordance with applicable disclosure requirements.  
[www.disclosureuk.org.uk](http://www.disclosureuk.org.uk)

### 5.3 Disclosure language

The disclosure is made in English

## 6. Disclosure financial data

### 6.1 Currency

- a) ToV's were always collected in the currency of the HCP/ORDM or HCO, for the UK this is British Pounds Sterling (GBP).
- b) The amounts disclosed are those actually paid by Sanofi. They may differ slightly from the amounts received by the HCP/ORDM or HCO as they do not take into consideration any exchange fees or other fees applied by the recipient's bank.

### 6.2 VAT included or excluded

Local Transfer of Values: The ToV reported is the total amount paid by Sanofi, including VAT where applicable.

Cross-Border Transfer of Values: It is unknown if the internal teams that send ToV or 3<sup>rd</sup> party vendors include VAT for 2025 ToVs.

### 6.3 Calculation rules

Sanofi applies the following calculation principles for transfers of value:

- **Indirect payments:** for payments made via third parties or Sanofi affiliates outside UK, it is not always possible to know if payments include or exclude VAT and payment date assumptions are unknown
- **Currency conversion:** when payments occur in different currencies, conversion is based on the exchange rate at the time of payment or a standard monthly corporate rate
- **Event-related Costs:** for multi-component events (e.g. travel, accommodation, registration), all costs are aggregated under the first day of the event (as per EFPIA convention).



## **7. Additional Information**

### **Personal Data Protection**

Sanofi is committed to protecting HCPs and ORDM's' personal data and complying with applicable data protection laws and regulations. HCPs and ORDM's were informed that they may request, at any time, information on their personal data stored by Sanofi and request correction or deletion of inaccurate data.

For data protection enquiries please contact Sanofi's Data Protection Officer at [GB-DataProtection@sanofi.com](mailto:GB-DataProtection@sanofi.com).

### **Who should be contacted in case of any question on this report?**

For media enquiries please contact: +44 (0) 118 354 3554 or [uk-mr@sanofi.com](mailto:uk-mr@sanofi.com).

For other enquiries related to the information in either this Methodological Note or the 2025 Disclosure Report please contact: [gb-transparency@sanofi.com](mailto:gb-transparency@sanofi.com)