

METHODOLOGICAL NOTE – ESTONIA

Disclosure of value transfers under the EFPIA Code – data for 2025

1. Introduction

Cooperation between the pharmaceutical industry, healthcare professionals and organisations is essential for the development of innovative medicine and for improving the quality of patient care. The transparency of this cooperation is a key element in building public trust.

This methodological note describes the principles that **Eli Lilly (Suisse) S.A. Estonian Branch** (hereinafter "Lilly") applies to healthcare professionals (HCPs) and healthcare organisations (HCOs) in the field of transparency (Transfers of Value, ToV) in accordance with the **EFPIA Code of Good Practice** and the **Code of Ethics of the Estonian Association of Pharmaceutical Manufacturers (RTL)**, which transposes the EFPIA Code principles in Estonia.

This note applies only to the activities of Eli Lilly (Suisse) S.A. Estonian Branch in the territory of the Republic of Estonia.

2. Definitions

2.1 Beneficiaries

Healthcare Professional (HCP): a person who, in the course of his or her professional activity, may prescribe, recommend, supply, purchase or administer medicines.

Healthcare Organisation (HCO): – a legal person or organisation (e.g. a hospital, clinic, foundation, university, professional society) that provides health or scientific services or through which HCPs provide services.

HCP pensioners and deceased: Transfers of value made to HCPs before the date of retirement or death are disclosed in the year in which the event occurred. Transfers of value made after the date of death are not disclosed as individual data.

2.2 Types of transfers of value

The transfer of value includes the following categories:

- Donations and grants - Monetary and in-kind donations and grants to health organisations and/or patient organisations related to support health, research or education.
- Contribution to the costs of events - covering the costs of participation in conferences and scientific training events (registration fee, travel costs, accommodation).
- Remuneration for services and consultations - fees paid to HCPs or HCOs for the provision of services (lectures, consultations, participation in advisory boards), as well as reimbursement of costs directly related to those services.
- Research and development (R&D) - Transfers of value related to clinical trials and other R&D activities, disclosed **in aggregate** form in accordance with EFPIA requirements.
- Other transfers of value – any other transfers not included in the above categories.

3. Scope of disclosure

3.1 Products subject to disclosure

Transfers of value related to prescription medicinal products (Rx) in the portfolio of Eli Lilly (Suisse) S.A. Estonian Branch are subject to disclosure. Over-the-counter products and medical devices are generally not subject to the disclosure obligation, unless the transfer of value also concerns Rx products.

3.2 Entity subject to disclosure

The disclosure is made by Eli Lilly (Suisse) S.A. Estonian Branch. In the event of a change in company name or corporate structure, the disclosure reflects the name of the company that was valid on the date of the transfer.

3.3 Excluded transfers of value

The following are not subject to the disclosure obligation:

- activities involving only over-the-counter medicinal products;
- provision of materials of an informational or educational nature that meet the criteria of the RTL Code;
- product samples;
- commissions of travel agencies cooperating with the company for organising events and meetings;
- discounts and other commercial instruments commonly used in the sale of medicinal products;
- healthcare service packages purchased by the company for its own employees;
- anonymous market research activities;
- transfers of value related to R&D activities, which are disclosed in aggregated form and thus excluded from individual reporting;
- parking costs, where administratively possible;
- fees for patient organisations: data are published as part of the "EFPIA – disclosure of information on patient organisations" framework.

3.4 Date of transfer of value

The date of a transfer of value in the case of service fees corresponds to the date on which the payment was made to the HCP or HCO. For costs related to events, the date corresponds to the date of the meeting or event. Transfers are disclosed in the calendar year in which they occurred.

3.5 Direct and indirect transfers

Direct transfers are support provided by Eli Lilly (Suisse) S.A. Estonian Branch directly to the HCP or HCO. Indirect transfers are benefits provided to the HCP or HCO through a third-party organisation (e.g. a congress agency). In the case of indirect transfers, the amounts actually transferred to the HCP/HCO are disclosed.

3.6 Transfers in kind

Transfers in kind (e.g. textbooks, study materials, meals during meetings) are assessed at market value or actual costs incurred by Eli Lilly (Suisse) S.A. Estonian Branch.

3.7 Partial attendance, cancellations and refunds

In the case of partial attendance, an amount proportional to the time of participation or the actual costs is disclosed. Amounts repaid by the HCP are deducted from the disclosed value. Cancelled transfers that have not actually been executed are not disclosed. In particular, if the HCP did not attend the event and the actual benefit was not transferred, information on this benefit shall not be published.

3.8 Cross-border activities

Where transfers of value are carried out in the context of cross-border activities:

- they are recorded in the country where the recipient's principal place of business or registered address is located;
- Transfers of value to recipients operating in Estonia are disclosed within the framework of Estonian reporting, regardless of the Lilly entity through which the payment was initiated.

3.9 Research and development (R&D)

Transfers of value related to clinical trials and other R&D activities, disclosed **in aggregate** form in accordance with EFPIA requirements.

3.10 Voluntary disclosure

Eli Lilly (Suisse) S.A. Estonian Branch may disclose additional information that exceeds the minimum requirements of the RTL Code, provided that this is in accordance with applicable law and internal company policies.

4. Specific issues

4.1 Multi-year contracts

In the case of long-term contracts, transfers of value are disclosed in the year in which the service was provided or payment was made. Multi-year contracts are not disclosed in full in the year of their signature.

4.2 Quality control

Lilly implements a multi-layered internal quality control and compliance process to:

- verify the accuracy and completeness of the data;
- ensure compliance with the EFPIA and RTL codes of ethics;
- correct any inaccuracies identified before disclosure.

5. Protection of personal data

Processing of personal data is carried out in accordance with applicable data protection legislation, including the General Data Protection Regulation (GDPR).

Consent: Individual disclosure of HCP data requires the prior consent of the HCP. Consent is obtained in writing and may be withdrawn at any time. Where consent has been withdrawn or was not given, all transfers of value for that recipient are disclosed in aggregated form.

Partial consent: Where the HCP has given only partial consent, the transfers of value for which consent was not granted are disclosed in aggregated form.

Legitimate interest: Where Lilly relies on legitimate interest as the legal basis for processing, a balancing test is conducted to assess whether the legitimate interest of Lilly overrides the interests or fundamental rights of the data subject. HCPs retain the right to object to processing based on legitimate interest.

6. Method of disclosure

6.1 Date of publication

Data for the calendar year 2025 will be published by 1 June 2026.

6.2 Disclosure platform

Information is disclosed on the Lilly disclosure platform. The data will be publicly available for at least 3 years from the date of publication.

6.3 Language of disclosure

The disclosure of information is published in Estonian. An English version is also available.

7. Financial data

7.1 Currency

All amounts are indicated in euro (EUR). If a transfer of value was made in another currency, the exchange rate of the European Central Bank valid on the date of the transfer is used.

7.2 VAT

Amounts are disclosed inclusive of VAT. For service fees, the net amount is disclosed.

7.3 Calculation rules

Transfers in kind are valued on the basis of actual costs incurred by Eli Lilly (Suisse) S.A. Estonian Branch or on the basis of market value if actual costs are not available. Where the costs of an event are shared between several participants, an equal distribution per participant is applied, unless the individual amounts are known.

8. Additional information

This methodological note is updated annually to reflect changes in legislation, the RTL Code, the requirements of EFPIA and the internal procedures of Eli Lilly (Suisse) S.A. Estonian Branch.

Any questions regarding the disclosed data or this note should be directed to the Compliance Department of Eli Lilly (Suisse) S.A. Estonian Branch.

This note concerns the disclosure of data for 2025.



EFPIA disclosure code: <https://www.efpia.eu>

Estonian Association of Pharmaceutical Manufacturers (RTL) Code of Ethics: <https://rtl.ee>

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