

## 1. INTRODUCTION

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This methodological note has been prepared in accordance with the disclosure principles of the European Federation of Pharmaceutical Industries and Associations (EFPIA) and the Swiss Pharma Cooperation Code (PKK) issued by scienceindustries, which governs the disclosure of transfers of value in Switzerland for the 2026 publication relating to the 2025 financial year (hereinafter, the "Transfers of Value").

The attached transparency report includes all Transfers of Value during the 2025 financial year of BIAL in Switzerland collected in accordance with the internal procedures defined for this purpose.

## 2. DEFINITIONS

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### 2.1. Recipients

For the purposes of this methodological note, the recipients of the Transfers of Value included in the transparency report are:

- (i) **Healthcare Professionals (HCPs):** any natural person who is a member of the medical, dental, pharmacy or nursing professions, or any other person who, in the course of their professional activities, may prescribe, purchase, supply, recommend or administer medicinal products, and whose primary practice or principal professional address is in Switzerland.
- (ii) **Healthcare Organizations (HCOs):** any legal entity that is a healthcare, medical or scientific association, organization, institution, foundation, university, hospital, clinic or other entity with registered office or place of incorporation in Switzerland, or through which one or more Healthcare Professionals provide services. Patient Organizations are not included in this category.
- (iii) **Patient Organizations (POs):** non-profit organizations (including umbrella organizations to which they belong), composed primarily of patients and/or their caregivers, that represent and/or support the needs of patients and/or their caregivers.

## 2.2. Types of Value Transfers

As defined by the Code, a **Transfer of Value** is understood to be any direct or indirect payment or consideration in cash, in kind, or in any other way, regardless of its purpose. The categories of Transfers of Value disclosed are:

### 2.2.1. Transfers of Value to Healthcare Professionals (HCPs) who carry out their professional activity in Switzerland.

- a) **Contribution to costs of events**, including registration fees, travel and accommodation, to the extent permitted and reportable under the Pharma Cooperation Code (PKK).
- b) **Provision of services**. Transfers of Value related to or effected under contracts between BIAL and Healthcare Professionals, resulting in the provision of a service or a Transfer of Value not covered by the categories listed below. Transfers of Value made for fees, on the one hand, and those made for expenses agreed for the provision of these services, on the other, are published.

If the Transfer of Value is made through a different Healthcare Organization or entity/legal entity, it is published in the name of the Healthcare Organization or entity/legal entity in an individual capacity, except where it is legally possible and provided that it can be provided with accuracy and consistency, in which case it is published individually identifying the Healthcare Professional (rather than the Healthcare Organization or entity/person juridical).

### 2.2.2. Transfers of Value to Healthcare Organizations (HCOs).

Amounts related to any of the following categories:

- a) **Donations**: donations and subsidies to Health Organisations that provide health care services, including subsidies and donations (monetary or in kind) to institutions, organisations, associations or foundations that provide social or humanitarian health care, research, teaching or training services (regulated in Article 15 of the Code).

- b) Collaboration in scientific and professional meetings:** contributions for the costs related to events, through Healthcare Organisations or third parties (including sponsorship for the attendance of Healthcare Professionals), such as:
- (i)** registration fees;
  - (ii)** collaboration or sponsorship agreements with the Health Organizations or third parties selected by them for the management of the Event; y
  - (iii)** travel and accommodation (regulated by article 11 of the Code).
- c) Provision of services:** Transfers of Value related to or effected under contracts between BIAL and Healthcare Organisations, institutions, organisations, associations or foundations composed of Healthcare Professionals, resulting in the provision of a service or a Transfer of Value not covered by the aforementioned categories. Transfers of Value made for fees on the one hand, and those made for expenses agreed for the provision of these services on the other, are published.

### **2.2.3. Transfers of Value to Patient Organizations (POs).**

Any direct or indirect payment or consideration in cash, in kind, or otherwise, for whatever purpose, made to Non-Profit Organisations – including the umbrella organisations to which they belong, composed primarily of patients and/or their carers, representing and/or supporting the needs of patients and/or their carers.

The objective of the transparency initiative is to generate credibility and trust in the interactions that exist between pharmaceutical laboratories and Patient Organizations. To this end, this initiative promotes the transparency of Value Transfers derived from collaborations, provides information regarding the scope and nature of such collaborations and helps to identify and understand how such collaborations are necessary for the development of new medicines.

### **2.2.4. Value Transfers related to Research and Development.**

Amount of expenses related to those events to which the Code's definition of Research and Development applies: "activities associated with the design or execution of:

- (i) preclinical studies (defined by the OECD in "Principles of Good Laboratory Practice",
- (ii) clinical trials (defined in Regulation (EU) No 536/2014, Royal Decree 1090/2015 and referred to in Article 14.1 of the Code) and
- (iii) post-authorisation studies (referred to in Article 14.2 of the Code)."

By virtue of Article 18.5. of the Code, BIAL publishes in aggregate form the Transfers of Value related to Research and Development. Transfers of Value do not include certain costs of clinical trials, such as complementary tests, administrative costs or overheads, or expenses for coordination and monitoring tasks carried out by our own or external personnel (CRO).

Except for the above, Transfers of Value made to Healthcare Organizations and Healthcare Professionals related to post-authorization studies of a retrospective nature, even if they are Research and Development, must be published by pharmaceutical companies individually under the category "provision of services".

### **3. SCOPE OF TRANSPARENCY REPORT PUBLICATION**

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#### **3.1. Products Included**

The transparency report includes the Transfers of Value related to prescription-only medicinal products marketed by BIAL in Switzerland.

#### **3.2. Company**

The disclosure corresponds to BIAL's Swiss affiliate, with registered office in Nyon, Switzerland, as part of the BIAL Group headquartered in Portugal.

#### **3.3. Excluded Value Transfers**

Transfers of Value that are part of ordinary commercial transactions relating to the purchase and sale of medicinal products, as well as other transactions excluded under the PKK, are not disclosed.

### **3.4. Date of Value Transfers**

Unless otherwise specified, Transfers of Value are disclosed based on the date on which the payment was made or, for event-related costs, the date on which the relevant event or activity took place, in accordance with BIAL's internal reporting rules for Switzerland.

### **3.5. Direct Value Transfers**

Direct Value Transfers are those in which BIAL directly makes them for the benefit of a Recipient.

### **3.6. Indirect Value Transfers**

Indirect Transfers of Value are those in which a third party (suppliers, agents, partners or affiliates, including foundations), acting on behalf of BIAL, makes them for the benefit of a Recipient and the latter identifies or can identify BIAL as the source of the Transfer of Value.

### **3.7. Non-monetary Value Transfers**

In-kind (non-monetary) Value Transfers are valued at their market value at the time of transfer. In cases where it is not possible to determine a target market value (e.g. samples, training materials or objects without a retail price), the effective cost borne by BIAL is used.

### **3.8. Partial attendances, cancellations and refunds**

In the event of cancellation of an event or absence of the Recipient, BIAL will not attribute the Transfer of Value to the Healthcare Professional if an effective non-refundable cost associated with it has not been generated. If non-recoverable payments have been made (e.g., non-refundable transportation tickets or late hotel nights), such amounts will be disclosed as a Transfer of Value associated with the Recipient. In the event of partial attendance at an event, the total amount of the Value transfer effectively accrued is disclosed. Reimbursements received after the end of the financial year shall be reflected, where appropriate, in the report for the financial year in which they are received.

### **3.9. Cross-border activities**

Transfers of Value are disclosed in the country where the Recipient has its primary practice, principal professional address or place of incorporation. Consequently, Transfers of Value made by any BIAL entity to Recipients based in Switzerland are included in this report. Transfers of Value made by the Swiss affiliate to Recipients based outside Switzerland are disclosed in the relevant country report.

The inclusion of Value Transfers in the 2025 financial year has been defined according to the **accrual criterion** of the same (accounting criteria for the recording of expenses). For direct payments (fees, sponsorships, and donations), the date of the Transfer of Value is the date of the wire transfer to the Recipient. For other Transfers of Value (travel and accommodation), the date of the Transfer is the start date of the event or the date on which the relevant Transfer of Value took place.

### 3.10. Research & Development

BIAL refers to what is stated in section 4 above of this note.

### 3.11. Voluntary disclosure

BIAL does not voluntarily disclose Transfers of Value beyond what is required by the Pharma Cooperation Code (PKK) and applicable Swiss requirements.

## 4. SPECIFIC CONSIDERATIONS

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### 4.1. Unique country identifier

The identification data of Healthcare Professionals and Healthcare Organizations appearing in the transparency report are published in accordance with the PKK and applicable Swiss data protection requirements.

### 4.2. Autonomous Healthcare Professionals

When a Healthcare Professional provides their services to BIAL as a natural person (self-employed), the Transfer of Value is published in the name of the individually identified Healthcare Professional. When a Healthcare Professional provides his/her services through a legal entity (professional society or other entity), the Transfer of Value is published in the name of the relevant Healthcare Organization or legal entity, except in those cases where it is legally possible and can accurately provide the identification of the Healthcare Professional who is the final beneficiary, in which case it is published individually.

### 4.3. Multiannual agreements

In the case of agreements for the provision of services or Research and Development whose duration is longer than one year, Value Transfers are charged to the year in which the accounting accrual of the expense occurs, regardless of the date of actual payment. If the contract

establishes milestones or deliverables, the Transfer of Value is imputed to the year in which the acceptance of the corresponding milestone or deliverable occurs.

## 5. LEGAL BASIS FOR DATA PROTECTION

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### 5.1. Consent

In accordance with the applicable Swiss data protection framework and the requirements of the Pharma Cooperation Code (PKK), BIAL processes and publishes personal data relating to Transfers of Value only to the extent necessary to meet its transparency obligations in Switzerland.

### 5.2. Legitimate interest

Where individual disclosure is required or permitted under the PKK and applicable Swiss law, BIAL informs the relevant Healthcare Professionals and processes the data in accordance with applicable transparency and data protection requirements. Where individual disclosure is not possible, the relevant Transfers of Value are disclosed on an aggregate basis, where applicable.

Transfers of Value made to Healthcare Organizations are published in accordance with the PKK and applicable Swiss requirements.

The information will be publicly available for a minimum period of 3 years from its publication, unless a shorter period is legally established.

BIAL will keep in its files the documentation that accredits the Transfers of Value for a minimum period of 5 years from the end of each period, unless a shorter period is legally established.

The Health Professionals included in this publication may exercise their rights of access, limitation, rectification, deletion, opposition, and to request the portability of the data, they must contact the following address to exercise said rights: BIAL SA., Rue de la Gare 28, 1260 Nyon or by email to the address: Info.ch@bial.com.

## 6. FORM OF DISCLOSURE

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### 6.1. Publication date

The transparency report for the financial year 2025 is published by [\*] of [\*] 2026.

## 6.2. Outreach platform

The transparency report is published on BIAL's corporate website in accordance with the Swiss transparency requirements.

## 6.3. Language of dissemination

The transparency report and this methodological note are published in English.

## 7. FINANCIAL DATA OF THE DISCLOSURE

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### 7.1. Currency

Transfers of Value are expressed in Swiss Francs (CHF). Where ToV were captured in foreign currency, amounts were converted to local currency based on Monthly Average Rates.

### 7.2. VAT

The Transfers of Value that are published are net of taxes deductible by the Company. In other words, they coincide with the amounts accounted for as accounting expenses.

### 7.3. Slide rules

The calculation rules applied by BIAL are as follows:

- (i) for Monetary Value Transfers, the net amount transferred (excluding VAT deductible by the Company) is entered;
- (ii) for Value Transfers in kind (non-monetary), the market value of the good or service at the time of the transfer is used and, subsidiarily, the effective cost borne by BIAL;
- (iii) For travel and accommodation expenses, the actual cost incurred is disclosed (including, where applicable, commissions from travel agencies or booking platforms when these cannot be separated from the cost of the service).