Novartis Methodological Note

on Disclosure of Payments and other Transfers of Values to Health Care Professionals and Health Care Organizations following the EFPIA Code of Practice

Contact: efpia.disclosurenordic@novartis.com

Country: Norway

Last Update: April 29 2026

Version: 12; this document replaces previous drafts and editions.

Contents

1. Reference to National Transparency Laws and Regulations

Novartis supports laws and regulations that promote transparency around relationships between healthcare companies, Healthcare Professionals (HCPs) and Healthcare Organizations (HCOs) associated with Transfers of Value (ToVs)[1] related to prescription-only medicines by establishing a single, consistent transparency standard in Europe for disclosing ToVs across its affiliates and European countries, by following the EFPIA transparency requirements and requirements set in local transparency laws.

Novartis as a Company and member of The Norwegian Pharmaceutical Industry (LMI), Novartis Norge AS complies with the obligation to collect, disclose and report ToVs related to prescription-only medicines to HCPs/HCOs in accordance with the The Association of the Pharmaceutical Industry (LMI) 2025 Guidelines from the Committee's Secretariate (LMI code)[2]
Novartis Norge AS has developed HCP/HCO unique identifiers to ensure that the identity of the HCP/HCO benefitting from the ToVs is clearly distinguishable for each Novartis affiliate.

[1] A definition on the terms "HCP/HCO" and "ToVs" is provided in chapter 9 of this document.

[2] The 2019 EFPIA Code of Practice (in short: EFPIA Code) states in Section 23.05 *(Methodology)* that "*each Member Company must publish a note summarizing the methodologies used by it in preparing the disclosures and identifying Transfers of Value for each category described in Section 23.05. The note, including a general summary and/or country specific considerations, must describe the recognition methodologies applied, and should include the treatment of multi-year contracts, VAT and other tax aspects, currency aspects and other issues related to the timing and amount of Transfers of Value for purposes of this Code, as applicable".*

2. Purpose of the Methodological Note

This document is intended to serve as supporting documentation for the 2025 Novartis Norge AS Disclosure Report. Novartis Norge AS's position is based on the interpretation of the current version of the EFPIA Code aligned with the LMI code.

The Methodological Note summarizes the disclosure recognition methodologies and

business decisions as well as country specific considerations applied by Novartis Norge AS in order to identify, collect and report ToVs for each disclosure category as described in Section 23.05 of the EFPIA Code.

3. Novartis' Commitment and Responsibility for Disclosure

Novartis supports laws and regulations that promote transparency around relationships between healthcare companies and HCPs/HCOs associated with ToVs related to prescription-only medicines

Novartis establishes a single, consistent transparency standard for disclosing ToVs in all EFPIA countries.

4. Scope of the Novartis Disclosure on Transfers of Value

This 2025 Novartis Norge AS Disclosure Report is following the disclosure standards pursuant to the LMI code. Subject to this disclosure report are all direct or indirect ToVs related to prescription-only medicines disclosed by Novartis Norge AS to or for the benefit of a Recipient made by any Novartis affiliate as described in Article 23 of the EFPIA Code. Further details on the disclosure scope will be provided in chapter 4 of this document.

The legal definition of 'prescription-only medicine' is pursuant to the LMI code. ToVs related to a group of products that includes prescription-only medicines (e.g. combination products/diagnostics and medicinal products) are reported in total following the disclosure requirements of the EFPIA Code.

In summary:

The 2025 Novartis Norge AS Disclosure Report covers direct and indirect ToVs, payments, in kind or otherwise, made to HCPs/HCOs in connection with the development and sale of prescription-only medicinal products exclusively for human use, whether for promotional purposes or otherwise.

In this/these reports, Novartis Norge AS discloses the amounts of value transferred by type of ToVs with data coverage from January 1st, 2025, to December 31st 2025. Novartis Norge AS disclosure is performed for the full calendar year 2025

Wherever possible, Novartis Norge AS follows the principle of disclosure on individual HCP/HCO level, to ensure that each Recipient is referred to in such a way that there is no doubt as to the identity of the HCP/HCO benefitting from the ToVs. Aggregate

disclosure for non-Research and Development ToV is only used in exceptional cases, e.g. if consent could not be obtained despite best efforts or in case of withdrawal of consent.

5. Novartis' Disclosure Recognition Methodology and Related Business Decisions

This chapter provides definitions, methodology and business decisions around ToV for public disclosure.

5.1 Definition of Direct and Indirect Transfer of Values

Novartis Norge AS applies the EFPIA definition of ToVs as outlined in EFPIA Code Definitions pursuant to the LMI code.
According to the EFPIA Code Definitions, the following definitions apply throughout this report:

- Direct ToVs are defined as those ToVs, payments or in kind, made directly by the Novartis affiliate to the benefitting HCPs/HCOs.

- Indirect ToVs are defined as those ToVs made through an intermediary (third party) on behalf of a Novartis affiliate for the benefit of HCP/HCO where the Novartis affiliate knows or can identify the HCP/HCO that benefits from the ToVs.

- Cross-border ToVs as being a Transfer of Value to an HCP/HCO that **occurred outside** the country where the Recipient has its primary practice, principal professional address or place of incorporation provided that this country is an EFPIA regulated country.

5.2 Transfer of Value Categories according to the EFPIA Code

Novartis Norge AS applies the EFPIA definition of the ToVs categories as outlined in EFPIA and The Association of the Pharmaceutical Industry (LMI) Guidelines from the Committee's Secretariate (LMI code).

The following categories constitute the EFPIA Disclosure Template

- Non - Research and Development Categories
- Research and development

5.2.1 Transfer of Values Related to Non - Research and Development

Novartis Norge AS applies the EFPIA definition of the ToVs categories as outlined in EFPIA Code Article 23.05 - pursuant to The Association of the Pharmaceutical Industry

(LMI) Guidelines from the Committee's Secretariate (LMI code).

The following categories constitute the EFPIA Disclosure Template for the 2025 Novartis Norge AS Disclosure Report >:

- Donations and grants to an HCO
- Contribution to costs related to events to an HCO/HCP, such as:
  - Sponsorship agreements
  - Registration fees
  - Travel and accommodation
- Fees for service and consultancy to an HCO/HCP
  - Fees for service and consultancy and Related Expenses

5.2.2 Transfer of Values Related to Research and Development

Novartis Norge AS applies the EFPIA definition of the "Research and Development" category as outlined in EFPIA Code – Definitions, the definition of non-clinical studies in the OECD Principles on Good Laboratory Practice, the definition of clinical trials and non-interventional studies (as defined in Regulation 536/2014 and Section 18 of the EFPIA Code) - pursuant to the LMI code. .

ToVs **related to the following Research and Development activities** are disclosed under the "Research and Development" category in aggregate form whenever they fall under the definition of Research and Development by the EFPIA Code.

5.3 Credit Notes

Novartis Norge AS has processed a refund equivalent to the initial payment made to an HCP/HCO, neither transaction will be recorded since no actual value was transferred.

If a refund has been issued for a payment made in a year already published, the refunded amount will be subtracted from the HCP/HCO's total disclosed transfer value in the upcoming year. If the HCP/HCO received no payment the succeeding year, the disclosure report will display a negative value.

5.4 Excluded ToV's

This section refers to certain types of monetary or non-monetary ToV that are not subjected to disclosure under the EFPIA Code.
ToV for free drug samples, information and educational materials and medical aids, food and beverages in line with the LMI hospitality rates in connection with events are not published.

5.5 Non- Monetary ToV's

Non-monetary transfers of value (ToV) under the EFPIA Code typically include items or benefits that are not direct monetary payments but still represent value provided by Company to HCPs or HCOs

5.6 ToVs for partial attendance or cancellations with refunds

Refunds for partial attendance or cancellations are typically handled within the broader framework of how transfers of value (ToV) are defined based on Payment date, FMV on actual participation accounted for, and disclosed.

5.7 Multi-year agreements

As per the Global guidance, Payment date is considered based on Bank Clearing date.

6. Measures Taken to Ensure Compliance with Data Privacy Requirements

This chapter describes measures taken by Novartis Norge AS to ensure compliance with data privacy regulations, rules on consent collection and managing of relevant information in compliance with relevant internal rules, data privacy laws and regulations.

6.1 Safeguarding Measures to Address Lawful Collection, Processing and Transfer of HCPs´ Personal Data

Data privacy refers to the individual's fundamental right to control the use of, access to and disclosure of information that describes or identifies the individual ("personal Information"). To fulfil the transparency disclosure requirements, it is necessary to collect, process and disclose such personal data within and outside of Novartis Norge AS. The disclosure of such personal information by Novartis Norge AS is at all times limited to the intended purposes.

In case personal data had to be transferred from countries to the central Novartis Transparency data repository manually (e.g. Excel) or via interfaces, applicable local regulations for the transfer were assessed at local level and managed accordingly. Where required, the transfer of data to a third country (outside the EU/EEA) was approved by the data controller´s Novartis Norge AS country data protection authority (e.g. Information Commissioner).

6.2 Consent Collection

Since 2021, Norwegian Association of Pharmaceutical Manufacturers (LMI) has decided

that no consent for an individual HCP is required in Norway. Novartis Norway AS is therefore obliged to disclose ToVs and does not request consent of HCPs to disclose personal data and all ToVs, excluding undisclosed ToVs and R&D related ToVs, which are disclosed in aggregate. The disclosure is based on the legal basis of legitimate interest.

6.2.1 Legitimate Interest

Legitimate interest is used lawfully to meet the requirements of the EFPIA Disclosure Code while respecting data protection laws.

7 Financial Aspects

This chapter focusses on the financial aspects related to recognition methodology and business decisions associated with the collection and disclosure of the ToVs information.

Novartis Norge AS complies with the accounting principles and the financial disclosure methodology - pursuant to the LMI code

Novartis Norge AS decided to apply the following rules for ToVs payment dates based on type of ToVs: direct ToVs are disclosed based on the date the payment has been cleared via banking system. Indirect ToVs related to events such as preceptorships for which the dates of (in kind) expenses differ from the date(s) the event took place, are disclosed using the date of the last day of the event.
Currency treatment – Tov's reported in the ToV report are in local currency (NOK).

7.1 VAT

Novartis Norge AS discloses ToVs net amount only. If VAT cannot accurately be excluded, the full ToV amount is disclosed. Where income tax or equivalent is withheld by Novartis Norge AS on amounts earned by the HCP then the ToV will include these amounts.

8 Published Data

Novartis Norge AS applies the EFPIA definition of "Form of Disclosure" as outlined in EFPIA Code Article 23.4 - pursuant to the LMI code

This data will remain published for 3 years in public domain and stored for a minimum of 5 years on record by the publishing affiliate.

9 Acronyms and Abbreviations

This chapter includes a list of acronyms, abbreviations and definitions for documentation purpose, based on Definitions in the EFPIA Code wherever possible.

Reference: https://www.efpia.eu/relationships-code/the-efpia-code/

- Contract Research Organization (CRO)
- Healthcare Professional (HCP)
- Healthcare Organization (HCO)
- Norwegian Pharmaceutical Industry Association (LMI)
- Professional Conference Organizer (PCO)
- Transfers of Value (ToVs)