

TRANSPARENCY & DISCLOSURE

Methodological Note for Transfers of Value to Healthcare Professionals and Healthcare Organisations

Company: Idorsia Pharmaceuticals Ltd

Report: Spain (Farmaindustria)

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Idorsia Pharmaceuticals is committed to transparency, integrity and responsible collaboration with the healthcare community. Constructive engagement with Healthcare Professionals (HCPs) and Healthcare Organisations (HCOs) is essential to advancing scientific knowledge, supporting medical education and improving outcomes for patients. These interactions are governed by robust internal controls and recognised industry standards to ensure they remain appropriate, ethical and patient-focused.

Idorsia supports the European Federation of Pharmaceutical Industries and Associations (“EFPIA”) Code on Disclosure of Transfers of Value from Pharmaceutical Companies to Healthcare Professionals and Healthcare Organisations (the “EFPIA Disclosure Code”). In Spain, the EFPIA Disclosure Code is implemented through the Código de Buenas Prácticas de la Industria Farmacéutica (the “Farmaindustria Code”), administered by Farmaindustria, the Spanish national pharmaceutical industry association.

Idorsia discloses these Transfers of Value on a voluntary basis, applying the EFPIA disclosure format in Spain to support consistent and comparable public reporting across the jurisdictions in which it operates.

This Methodological Note accompanies Idorsia’s 2025 disclosure for Spain (published in 2026) and has been prepared in line with the mandatory standardised EFPIA structure applicable from 2025 onwards. It explains the scope of recipients included, the categories of Transfers of Value disclosed, and the methodologies applied in identifying, calculating and reporting those transfers. By publishing this information, Idorsia aims to support an informed reading of its disclosure data and to reinforce public confidence in its relationships with the healthcare community.

Contents

1 Definitions	3
1.1 Recipients	3
1.2 Kind of Transfers of Value	4
2 Disclosure's scope	4
2.1 Products concerned	4
2.2 Company concerned	4
2.3 Excluded Transfers of Value	5
2.4 ToVs date	5
2.5 Direct ToVs	5
2.6 Indirect ToVs	5
2.7 Non-monetary ToVs	6
2.8 ToVs in case of partial attendance or cancellation and refunds	6
2.9 Cross-border activities	6
2.10 Research and Development	6
2.11 Voluntary disclosure	7
3 Specific considerations	7
3.1 Country unique identifier	7
3.2 Self-incorporated HCP	7
3.3 Multi-year agreements	8
3.4 Country specificities	8
3.5 Quality checks	8
4 Data protection legal basis	9
4.1 Lawful basis for disclosure	9
4.2 Data subject rights	9
5 Form of disclosure	9
5.1 Date of publication	9
5.2 Disclosure platform	10
5.3 Disclosure language	10
5.4 Retention of published information	10
6 Disclosure financial data	10
6.1 Currency	10
6.2 VAT included or excluded	10
6.3 Calculation rules	10
7 Additional information	11

1. Definitions

1.1 Recipients

This subsection defines the persons and organisations within the scope of this disclosure. The definitions reflect the EFPIA Disclosure Code and the Farmaindustria Code, and clarify how Idorsia determines recipient classification in Spain.

Healthcare Professionals (HCPs)

A Healthcare Professional is 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 a medicinal product, and whose primary practice, principal professional address or place of registration is in Spain.

The definition includes officials and employees of a government, agency or other public- or private-sector organisation who may prescribe, purchase, supply, recommend or administer medicinal products, and employees of a member company whose primary occupation is that of a practising HCP. The employment status of an HCP does not affect Idorsia's disclosure obligations; HCPs who retain their professional authorisation, including those in retirement, fall within scope. Where individuals are employed directly and exclusively by Idorsia, their salary and employment-related benefits are outside the scope of this disclosure.

Healthcare Organisations (HCOs)

A Healthcare Organisation is any legal person or entity (i) that is a healthcare, medical or scientific association or organisation, regardless of its legal or organisational form, such as a hospital, clinic, foundation, university, other teaching institution or learned society whose business address, place of incorporation or primary place of operation is in Spain; or (ii) through which one or more HCPs provide services. Where the substance of a payment to such an entity relates to services provided by a specifically identified HCP, the treatment described in Section 3.2 (Self-incorporated HCP) applies.

Patient Organisations

Idorsia does not classify Patient Organisations as HCOs for the purposes of this disclosure. A Patient Organisation is a not-for-profit legal person or entity (including any umbrella organisation to which it belongs), mainly composed of patients and/or caregivers, that represents or supports the needs of patients and/or caregivers. Transfers of Value to Patient Organisations are reported separately in accordance with the applicable patient-organisation disclosure requirements and are not included in this report.

Transfer of Value (ToV)

A Transfer of Value is any direct or indirect transfer, whether in cash, in kind or otherwise, made for promotional purposes or otherwise, in connection with the development and sale of prescription-only medicines for human use. A direct Transfer of Value is one made by Idorsia directly for the benefit of a recipient. An indirect Transfer of Value is one made on behalf of Idorsia, or through a third party, where Idorsia knows or can identify the recipient who will benefit from it.

Reporting period and data sources

The Reporting Period for this disclosure is 1 January 2025 to 31 December 2025. Idorsia's disclosure is based on, and dependent upon, reference data held in Idorsia's systems and tools, which are populated with data obtained from a master-data provider together with data sourced internally.

1.2 Kind of Transfers of Value

This subsection defines the categories of Transfers of Value that may be disclosed under the EFPIA Disclosure Code and the Farmaindustria Code. Transfers of Value may be made directly or indirectly, in cash or in kind, and may arise in connection with promotional or non-promotional activities relating to prescription-only medicines.

For the purposes of disclosure, Idorsia classifies Transfers of Value into the categories set out below.

Donations and Grants (HCOs only)

Donations and grants, in cash or in kind, to HCOs that support healthcare, including charitable contributions and educational grants such as fellowships and courses provided by an HCO where Idorsia does not select the participating HCPs.

Contribution to Costs of Events

Sponsorship of events and congresses (HCOs only), for example a brand logo in a programme or invitation, a display booth, advertising space, satellite symposia and any other activity qualifying as corporate sponsorship. This category also covers registration fees paid for an HCP or HCO to attend an event, and travel and accommodation connected with attendance, including flights, rail, taxi, car hire, tolls, mileage, parking and shared ground transport.

Fees for Service and Consultancy

Fees for services provided under a written agreement, including speaker engagements, advisory boards, study-related engagements, medical writing, data analysis, development of educational materials, general consulting, and speaker training linked to a speaker engagement. Travel and accommodation incurred in connection with the provision of services are disclosed separately from the professional fee as related expenses.

Research and Development

Clinical trials, prospective non-interventional studies, Investigator-Initiated Research, Investigator-Sponsored Research, and clinical and research collaborations. Research and Development Transfers of Value are disclosed as a single aggregate figure and are not attributed to individual recipients (see Section 2.10).

Fees and related expenses are disclosed as separate amounts, in line with the EFPIA template.

2. Disclosure's scope

2.1 Products concerned

Idorsia discloses direct and indirect Transfers of Value, in cash, in kind or otherwise, made for promotional or other purposes in connection with the development and sale of prescription-only medicinal products for human use. Transfers relating solely to over-the-counter products, to medical devices (where not linked to a prescription medicine) or to non-medicinal products are excluded, unless disclosure is required by applicable law or by the Farmaindustria Code.

2.2 Company concerned

Idorsia publishes one disclosure per jurisdiction, covering Transfers of Value provided to HCPs and HCOs on behalf of all Idorsia affiliates. This disclosure covers Transfers of Value provided by Idorsia's local affiliate in Spain, as well as Transfers of Value provided by Idorsia entities operating outside

Spain to HCPs and HCOs whose principal practice, registered seat or principal place of operation is in Spain, including cross-border activities. Idorsia Pharmaceuticals Ltd is the parent entity of the Idorsia group.

2.3 Excluded Transfers of Value

This subsection outlines categories of value that are excluded from disclosure in accordance with the EFPIA Disclosure Code and the applicable local code.

The following are excluded from this disclosure:

- the transfer of product samples, training materials or brochures;
- food and drink, and modest hospitality, within applicable industry limits;
- informational and educational materials of negligible value;
- ordinary-course purchases and sales of medicinal products, and discount and bonus regimes;
- minor benefits of minimal value (promotional articles and gifts);
- passive participation, where no costs (such as travel and/or lodging) are covered;
- the salary and employment-related benefits of HCPs employed directly and exclusively by Idorsia; and
- Transfers of Value to Patient Organisations, which are reported separately.

Where a cost forms an inseparable part of a reportable Transfer of Value (for example, hospitality embedded within a sponsorship package), it is included.

2.4 ToVs date

This subsection explains the recognition methodology used to determine the reporting period for Transfers of Value.

A Transfer of Value is recognised when the transfer is completed. Idorsia applies a consistent recognition approach across reporting cycles:

- direct Transfers of Value are disclosed in the reporting period during which the payment is invoiced or made, irrespective of the contract date, contract duration or event date;
- in-kind benefits (such as travel, accommodation and registration fees) are recognised by reference to the underlying event;
- indirect Transfers of Value are disclosed using the date provided by the intermediary or, where that date is not provided, the event date; and
- Research and Development payments are recognised on the payment date.

Only Transfers of Value occurring between 1 January 2025 and 31 December 2025 are included in the 2025 disclosure (published in 2026).

2.5 Direct ToVs

Direct Transfers of Value are those made by Idorsia directly for the benefit of a recipient. These include service and consultancy fees paid directly to an HCP or HCO, sponsorship payments to HCOs, donations and grants to HCOs, registration fees, and travel and accommodation provided directly to the recipient.

2.6 Indirect ToVs

Indirect Transfers of Value are those made on behalf of Idorsia, or through an intermediary, where Idorsia knows or can identify the HCP or HCO that will benefit. Examples include travel and accommodation arranged through a travel-management company; registration fees paid via congress organisers; consultancy fees processed through an agency where the individual HCP is identifiable; and event sponsorships paid to a professional conference organiser acting on behalf of an identifiable HCO.

Where Idorsia makes a Transfer of Value to an individual HCP indirectly through an HCO, the transfer is disclosed once and, where possible, against the HCP. Where the benefiting HCO cannot be identified, the Transfer of Value is disclosed against the intermediary. Idorsia operates reconciliation controls between its financial systems, vendor reports and event records so that indirect Transfers of Value are captured once only and no duplication occurs between the direct and indirect reporting streams.

2.7 Non-monetary ToVs

Non-monetary Transfers of Value are subject to the same transparency principles as monetary payments. Examples include services provided to a recipient via a third party, educational or scientific support delivered in kind, and grants or donations provided in the form of goods, equipment or software. Where goods or services are purchased from a third party, Idorsia discloses the invoiced cost. Where internal personnel provide services, value is calculated using a documented fair-market-value methodology reflecting the nature and duration of the support provided. Non-monetary Transfers of Value are disclosed within the appropriate EFPIA reporting category based on the nature of the activity.

2.8 ToVs in case of partial attendance or cancellation and refunds

Idorsia discloses a Transfer of Value only where the HCP or HCO actually receives the benefit. For example, Idorsia does not disclose the cost of a flight intended for an HCP under a service contract if the HCP does not take the flight, even if a cost was incurred. Where an HCP attends only part of an event, only the benefit actually received is reported. Contractual cancellation fees paid directly to an HCP or HCO are disclosed. Refunds are offset against the original Transfers of Value for the relevant recipient so that the disclosure reflects the net value transferred. Where costs are not individually itemised (for example, the cost of group ground transport from an airport to a venue), the total cost is split equally between those receiving the benefit.

2.9 Cross-border activities

Idorsia discloses cross-border Transfers of Value based on the recipient's principal place of practice, in line with the EFPIA Disclosure Code and the Farmaindustria Code. Where an HCP or HCO operates in more than one country, Idorsia selects one country as the principal place of practice and discloses the Transfer of Value in that country. Transfers of Value made by Idorsia entities outside Spain to HCPs or HCOs whose principal place of practice is in Spain are included in the Spain disclosure, irrespective of where the paying Idorsia entity is located. For countries that are not covered by an EFPIA member association, Idorsia uses its best efforts to collect and disclose direct Transfers of Value made by Idorsia affiliates.

2.10 Research and Development

Idorsia discloses Transfers of Value to HCPs and HCOs related to Research and Development as a single aggregate figure, in accordance with the EFPIA Disclosure Code and the Farmaindustria Code.

R&D Transfers of Value include those related to clinical trials, prospective non-interventional studies, Investigator-Initiated Research, Investigator-Sponsored Research, and clinical and research collaborations, together with activities conducted by contract research organisations on Idorsia's behalf. Retrospective non-interventional studies that do not meet the EFPIA definition of R&D are disclosed at individual level under Fees for Service and Consultancy, where applicable.

2.11 Voluntary disclosure

Idorsia is not a member of the Farmaindustria Code or of the relevant national trade association in Spain, and discloses Transfers of Value in Spain on a voluntary basis. It applies the EFPIA disclosure format to support consistent and comparable public reporting across the jurisdictions in which it operates, even where this format is not required locally.

Because this disclosure is made voluntarily and outside the framework of a national code or trade-association membership, Idorsia discloses Transfers of Value to HCPs and HCOs, together with Research and Development Transfers of Value, in aggregate form. Aggregate amounts are reported by recipient type and disclosure category rather than against named individual HCPs or HCOs. Should Idorsia become a member of the relevant code or trade association, it would move to individual-level disclosure on the basis described in Section 4.1.

Idorsia does not disclose additional voluntary categories of Transfers of Value beyond those described in this Note for the 2025 reporting year. Idorsia monitors regulatory and industry developments and will update its methodology and reporting practices where disclosure requirements evolve.

3. Specific considerations

3.1 Country unique identifier

Idorsia uses a structured recipient-identification process to ensure that Transfers of Value are attributed to the correct HCP or HCO. Unique internal identifiers are applied to recipients to prevent duplication and ensure accurate aggregation of payments. Where available, Idorsia uses recognised commercial master-data sources or equivalent systems to validate recipient details, including name, address and principal professional location. Idorsia applies internal validation checks to confirm recipient classification and to avoid misattribution or duplicate reporting across reporting cycles.

3.2 Self-incorporated HCP

Where an HCO is constituted by a single HCP, it is treated for disclosure purposes as an individual HCP. Where an HCO acts as a contracting vehicle for the services of a specifically identified HCP, Idorsia applies the following:

- where Idorsia contracts for the services of a named HCP, the fee received by the HCP is disclosed against that HCP, and any administration fee charged by the organisation is disclosed as a fee for service to that organisation; and
- where the HCP receives no additional payment for the service (for example, because they provide it during their normal working hours at the HCO), the full amount paid by Idorsia is disclosed against the HCO.

Where an HCP operates a private company, partnership or similar vehicle for the purposes of their private income, payments to that organisation are treated, for disclosure purposes, as payments to the HCP directly.

3.3 Multi-year agreements

Where Idorsia enters into agreements that span more than one calendar year, only Transfers of Value paid or provided during the 2025 reporting period are disclosed in the 2025 report. Disclosure is based on the date of payment (for monetary transfers) or the date the benefit is received (for in-kind transfers), irrespective of when the agreement was signed. A project spanning two calendar years that involves several individual Transfers of Value will therefore give rise to disclosures in each respective year.

3.4 Country specificities

This subsection outlines considerations specific to Spain and to multi-party arrangements.

Local code reference

Where the Farmaindustria Code or applicable law imposes a specific local requirement that differs from, or supplements, the EFPIA Disclosure Code, the local requirement applies.

Co-promotion and co-marketing arrangements

Where Idorsia is party to a co-promotion or co-marketing arrangement, Idorsia discloses only Transfers of Value made directly by Idorsia from its own accounts and recorded in its accounting records in the normal course of business. Transfers of Value made by co-promotion partners are disclosed separately by those organisations.

Charity payments in lieu of fees

Where an HCP who has provided a service to Idorsia requests that their fee be paid to a charitable organisation, the disclosure is still made against the individual HCP who provided the service.

3.5 Quality checks

This subsection outlines the governance framework and internal controls applied across the lifecycle of transparency data, from collection through publication and post-publication review.

Idorsia applies a structured quality-assurance process designed to ensure completeness, accuracy and compliance with the EFPIA Disclosure Code and the applicable local code. Controls operate across four stages: data collection, data management and validation, report generation, and remediation and post-publication governance.

Transfers of Value are captured through validated financial and contracting systems, with mandatory transparency coding at the point of contracting and payment, and reconciliation between finance, procurement and event-management systems. Cross-border payments are subject to affiliate coordination and validation before inclusion in the country dataset. Prior to report generation, Idorsia performs recipient-identity verification and classification checks, duplicate detection and resolution, review of self-incorporated HCP status, and R&D versus non-R&D classification validation.

Before submission, data extracts are reconciled against underlying financial records, category totals are reviewed for material variance, and senior compliance personnel conduct a final review. Idorsia maintains documented procedures for managing queries, corrections and disputes. Where inaccuracies are identified, data is reviewed and validated against source systems, corrections are applied where appropriate, and updated reports are submitted in accordance with the relevant industry processes.

4. Data protection legal basis

4.1 Lawful basis for disclosure

As explained in Section 2.11, Idorsia is not a member of the Farmaindustria Code or of the relevant national trade association in Spain, and discloses Transfers of Value to HCPs and HCOs, together with Research and Development Transfers of Value, in aggregate form. Aggregate amounts do not identify individual HCPs or HCOs, and the published disclosure therefore does not rely on the consent of individual recipients as a basis for naming them.

Idorsia processes the personal data used to prepare this aggregate disclosure in accordance with applicable data-protection laws, on the basis of its legitimate interest in maintaining transparent and accountable relationships with the healthcare community and in meeting its public transparency commitments. The personal data of individual HCPs and HCOs is used internally to identify, validate and aggregate Transfers of Value correctly, and is not published at named level. Idorsia processes personal data in accordance with applicable data-protection laws, including:

- the EU General Data Protection Regulation (Regulation (EU) 2016/679, “GDPR”);
- Spanish Organic Law 3/2018 on the Protection of Personal Data and the Guarantee of Digital Rights (LOPDGDD); and
- where applicable, other data-protection laws relevant to cross-border engagements.

If Idorsia were to disclose at individual level

Should Idorsia become a member of the Farmaindustria Code or of the relevant national trade association, or otherwise move to individual-level disclosure, it would publish named Transfers of Value to HCPs only where the relevant HCP has provided consent prior to publication. In that case, Idorsia would collect and document consent before disclosing data at individual level, and would disclose in aggregate any Transfers of Value for which consent has not been provided or has been withdrawn. Consent-management procedures would be conducted in alignment with Idorsia’s internal data-protection procedures and applicable local legal requirements.

4.2 Data subject rights

HCPs and HCO representatives may at any time enquire about the methods and purposes of the processing and disclosures described above, and may exercise their data-subject rights, including the rights of access, rectification, erasure, restriction of processing, objection and data portability, and, where applicable, the right to withdraw consent to individual-level disclosure. Such requests may be directed to Idorsia’s Data Protection Officer using the contact details set out in Idorsia’s privacy policy, available on Idorsia’s corporate website (www.idorsia.com). Idorsia responds to requests consistent with applicable laws and implements appropriate technical and organisational measures to protect personal data throughout collection, storage, validation and reporting.

5. Form of disclosure

5.1 Date of publication

Idorsia publishes its annual disclosure of Transfers of Value no later than 30 June 2026, covering Transfers of Value made between 1 January 2025 and 31 December 2025, or by such earlier date as

may be specified by Farmaindustria or applicable law. Where corrections are required following publication, updated data is submitted in accordance with the relevant industry processes.

5.2 Disclosure platform

Idorsia publishes its Spain disclosure and this Methodological Note on Idorsia's corporate transparency webpage (www.idorsia.com) and, where applicable, via Farmaindustria's transparency arrangements.

5.3 Disclosure language

Idorsia publishes the Spain disclosure report and this Methodological Note in English. Where publication in a local language is required by Farmaindustria or applicable law, Idorsia provides the disclosure in that language in addition.

5.4 Retention of published information

Disclosed information remains publicly accessible for a minimum period of three years from publication, consistent with Idorsia's policy and the requirements of the Farmaindustria Code. Where another legal or regulatory retention period applies, the longer period takes precedence.

6. Disclosure financial data

6.1 Currency

Idorsia discloses Transfers of Value in Euros (EUR). All disclosed amounts are presented in Euros, and category totals are presented in Euros and in the local currency. Where a Transfer of Value is made in a currency other than Euros, the amount is converted into Euros using the exchange rate on the day of payment (www.xe.com). Readers should note that the total amounts disclosed in Euros may therefore vary slightly from the exact amount paid in the local currency; the variation will be greater where there have been significant movements in the exchange rate during the reporting period.

6.2 VAT included or excluded

Idorsia discloses Transfers of Value as net amounts, excluding Value Added Tax and any applicable withholding tax, unless the collection of net values is not possible through Idorsia's financial systems. Where VAT or other taxes cannot reasonably be separated from the total invoiced amount, the gross amount is disclosed. This methodology is applied consistently across all disclosure categories.

6.3 Calculation rules

Transfers of Value are aggregated per recipient and per reporting category in accordance with the EFPIA disclosure template. Where individual-level disclosure applies, the total amount disclosed for each recipient represents the sum of all reportable Transfers of Value made during the reporting period. Where a Transfer of Value relates to multiple identifiable recipients and the allocation is not contractually specified, Idorsia applies a reasonable and consistent allocation methodology. Where costs are not individually itemised, the total cost is split equally between those receiving the benefit. Where adjustments, credit notes or reconciliations occur prior to publication, the disclosed amount reflects the final net value transferred. Idorsia maintains supporting documentation and audit trails for all disclosed amounts and applies internal review controls prior to submission.

7. Additional information

Any questions relating to this Methodological Note or to Idorsia's disclosure for Spain may be directed to Idorsia's compliance and transparency team using the contact details published on Idorsia's corporate website (www.idorsia.com). Data-protection enquiries, including requests to exercise the rights described in Section 4.2, may be directed to Idorsia's Data Protection Officer using the contact details set out in Idorsia's privacy policy at www.idorsia.com.