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EFPIA Disclosure

Core Methodological Note

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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 Finnish laws and the **Pharma Industry Finland (PIF) Code of Practice** and aligns reporting with the most stringent standards where local requirements differ from EFPIA.

1. Definitions

1.1 Covered Recipients

Healthcare professionals (HCPs): members of the medical, dental, pharmacy and nursing professions who, in the course of their professional activities, may administer, prescribe, purchase, recommend or supply a medicinal product, and whose primary place of practice is in Finland.

Healthcare Organizations (HCOs): any healthcare, medical or scientific association or organization such as a hospital, clinic, foundation, university or other teaching institution, or an organization through which one or more HCPs provide services, with a registered office or primary place of operation in Finland.

**Treatment of retired and deceased HCPs: Transfers of Value (ToV) are disclosed for all healthcare professionals 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.*

1.2 Kind of ToVs

Donations and grants

Financial contributions to support:

- Medical or scientific research
- Medical or scientific education
- Healthcare Programs aimed at better health outcomes (e.g. disease screening)
- Scholarships and fellowships.

Sponsorship agreements

For events organized by third parties (e.g. Professional Congress Organizers, Medical & Scientific Societies), Sanofi may enter sponsorship agreements covering:

- Company satellite symposia with scientific lectures
- Booth rental for providing scientific information upon HCP request
- Sponsorship of speakers or faculty (selected by the event organizer, without Sanofi influence)
- Sponsorship of educational/training courses (participant selection independent of Sanofi)
- Advertisement space (paper, electronic, banner, or other formats).

Contribution to costs of events



Events include any scientific or educational gathering (e.g., congresses, conferences, symposia, advisory boards, training meetings) organized by or on behalf of Sanofi, sometimes with hospitality where permitted.

Most events are managed by third parties (e.g., Congress Agencies, Travel Agencies) under service agreements, which include participant lists and related ToVs.

Fees for service and consultancy

Sanofi regularly engages external experts for services in medical or scientific domains for which Sanofi has legitimate needs and where internal expertise is lacking.

Services included:

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

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

Related expenses agreed in the fee for service or consultancy contract

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.

2. Disclosure's Scope

2.1 Products concerned

Prescription-only medicines and non-prescription medicines for human use.

2.2 Company concerned

Sanofi OY, Finland

2.3 Excluded ToVs

The following are value are excluded from disclosure in accordance with the EFPIA Disclosure Code and the PIF Code of Practice:

- Meals and beverages
- Medical samples
- Items of medical utility of minimal value
- Ordinary commercial transactions relating to the sale and purchase of medicinal products



- Transfers of value related solely to medical devices
- Double-blind market research where the identity of the HCP is not known to Sanofi

2.4 ToVs date

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

- **Direct ToVs:** the date used is the "clearing date" from our financial system, corresponding to the wire transfer date to the recipient's bank account.
- **Event-related ToVs:** for ToVs linked to an event (e.g. congress registration, flights, hotel), all transfers are 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.

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.

2.8 ToVs in case of partial attendances or cancellation and refund

No-shows and cancellations where no benefit is received by the HCP are not disclosed.

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.

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:

- Non-clinical studies (*OECD Principles on Good Laboratory Practice*)
- Clinical trials (*EU Directive 2001/20/EC*)
- Prospective and retrospective non-interventional studies involving patient data collection.

Externally Sponsored Research (ESR) and Investigator Sponsored Trials (IST/IIT) are included in aggregated R&D disclosure.

Individual Disclosure

Activities managed by R&D but not directly related to study planning or conduct are disclosed individually, including:

- Expert committees (e.g., advisory boards for drug submission, regulatory strategy, pharmacovigilance analysis)
- Medical lectures or presentations on pathology, disease, or product mechanism of action
- Reports on scouting, partnering, innovation, or comparative analysis
- Research grants and other educational donations.

2.11 Voluntary disclosure

Not applicable.

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

Self-incorporated healthcare professionals are disclosed as individual HCPs when the services are personally performed by the healthcare professional.

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

Cross-border transfer of value

Cross-border transfers of value are reported in the country of the recipient's primary address.

Disclosure consent

In line with the PIF recommendation effective since 1 January 2022, Sanofi relies on legitimate interest as the legal basis for individual HCP disclosure in Finland. HCPs are informed of the disclosure and may object to individual disclosure, in which case related transfers of value are disclosed in aggregate.

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

Transparency consent relates solely to EFPIA disclosure requirements. It determines whether transfers of value are disclosed individually by name or in aggregate.

Sanofi relies on **legitimate interest** as the ground for disclosing individual transfers of value. This approach supports transparency and compliance with EFPIA while respecting privacy laws.

Sanofi assures:

- Covered recipients are informed of disclosure requirements at engagement and through contractual clauses
- Only essential data is disclosed (e.g. name, practice address, ToV amount, nature)
- Appropriate safeguards are in place, including secure systems, clear privacy notices and mechanisms for exercising rights.

5. Form of disclosure

5.1 Date of publication

The disclosure data is published annually, normally in June, and relates to cooperation activities from the previous calendar year.

5.2 Disclosure platform

According to Pharma Industry Finland (PIF), the company reports are published on the Finnish's Sanofi own company website: [Sanofi OY, Transparency Annual Report](#)

5.3 Disclosure language

Finnish and English

6. Disclosure financial data

6.1 Currency

Local transfers of value are always paid and collected in the currency of the covered recipient.

6.2 VAT included or excluded

Direct transfers of value are disclosed excluding any of applicable taxes. For indirect transfers via third parties or affiliates outside Finland, VAT inclusion may not always be identifiable.

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 Finland, 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.
- **Rounding:** amounts are rounded to *two decimals, using standard rounding*.
- **Event-related Costs:** for multi-component events (e.g. travel, accommodation, registration), all costs are aggregated on the first day of the event (as per EFPIA convention).

7. Additional Information

Personal Data Protection

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

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

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