



EFPIA Disclosure

Sanofi Greece Methodological Note 2025



30th June 2026



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 and the Greece-specific requirements of the SFEE Code of Ethics and applicable EOF/legal requirements when preparing the Transparency Disclosure Report for Greece, providing context for disclosed data and outlining our relationships with HCPs and HCOs.

Sanofi complies with all applicable laws including **Article 66(7) of Law 4316/2014 (Government Gazette A 270/24.12.2014)** and aligns reporting with the most stringent standards where local requirements differ from EFPIA.

Contents

Introduction	2
1. Definitions	5
1.1 Covered Recipients.....	5
1.2 Kind of ToVs.....	5
2. Disclosure’s Scope	6
2.1 Products concerned.....	7
2.2 Company concerned.....	7
2.3 Excluded ToVs.....	7
2.4 ToVs date.....	7
2.5 Direct ToVs.....	7
2.6 Indirect ToVs.....	8
2.7 Non-monetary ToVs.....	8
2.8 ToVs in case of partial attendances or cancellation and refund.....	8
2.9 Cross-border activities.....	8
2.10 R&D.....	8
2.11 Voluntary disclosure.....	9
3. Specific considerations	9
3.1 Country unique identifier.....	9
3.2 Self Incorporated HCP.....	10
3.3 Multi-year agreements.....	10
3.4 Country specificities.....	10
3.5 Quality Checks.....	10
4. Data protection legal basis	10
4.1 Transparency consent collection.....	10
5. Form of disclosure	11
5.1 Date of publication.....	11
5.2 Disclosure platform.....	11

5.3 Disclosure language	11
6. Disclosure financial data	12
6.1 Currency	12
6.2 VAT included or excluded.....	12
6.3 Calculation rules.....	12
7. Additional Information.....	12



1. Definitions

1.1 Covered Recipients

Healthcare Professionals (HCPs): for Greece, any natural person who is identified as a healthcare professional under applicable legislation and whose primary practice or principal professional address is in Greece and who, in the course of professional activities, may prescribe, purchase, supply, recommend or administer medicinal products. This includes, where relevant, officials or employees of government agencies or other public/private organizations who may prescribe, purchase, supply, recommend or administer medicinal products, and employees of pharmaceutical companies whose primary occupation is that of a practicing HCP. It excludes other full-time pharmaceutical company personnel and wholesalers or distributors of medicinal products.

Healthcare Organizations (HCOs): for Greece, any legal entity that is a healthcare, medical or scientific association or organization, such as a hospital, clinic, foundation, university or other teaching institution or learned society, whose business address, place of incorporation or primary place of operation is in Greece. HCO also includes a legal entity through which one or more HCPs provide services, including private providers of primary healthcare services.

Recipient:

An HCP or HCO whose primary practice, principal professional address or registered office is in Greece.

Treatment of retired and deceased HCPs:

Transfers of Value (ToV) are disclosed for all health 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.

Where Sanofi is contacted by next of kin or an employer regarding a deceased health professional, we will handle this on a case-by-case basis. Where possible and appropriate, data will be disclosed in an aggregated manner.

1.2 Kind of ToVs

Donations and grants

Donations and grants are funds, assets or services provided to legal entities only, for the purpose of supporting healthcare, scientific research or education, with no obligation on the recipient to provide goods or services, or any other benefit, to Sanofi or any third party in return.

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 gatherings (e.g., congresses, conferences, symposia, advisory boards, training meetings) organized by or on behalf of Sanofi, sometimes with hospitality where permitted. Most events were managed by third parties (e.g., Congress Agencies, Travel Agencies) under service agreements, which included participant lists and related ToVs.

Fees for service and consultancy

Sanofi regularly engaged external experts for services in medical or scientific domains for which Sanofi had legitimate needs and where internal expertise was lacking. Services included:

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

All arrangements were 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

The Greece HCP/HCO disclosure covers transfers of value made in connection with the development and sale of prescription-only medicinal products for human use. Transfers of value solely related to over-the-counter medicines are excluded.

2.2 Company concerned

Sanofi-Aventis S.A.

2.3 Excluded ToVs

The following transfers of value are excluded from the Greece HCP/HCO disclosure report:

- Transfers solely related to over-the-counter medicines.
- Meals and beverages.
- Medical samples.
- Inexpensive items of medical utility where permitted under applicable rules.
- Transfers that are part of ordinary commercial transactions between Sanofi and an HCP professionally engaged in the sale of medicinal products, such as a pharmacist or wholesaler, and/or an HCO, namely transactions within the pharmaceutical supply chain.
- Transfers not included in the categories of Article 32 of the SFEE Code.

2.4 ToVs date

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

- **Direct ToVs:** the date used was 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 were reported using the same date, the first day of the event.
- **Sponsorship ToVs:** for sponsorships, all related Transfers of Value are reported by reference to the first day of the relevant 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

Where a transfer of value is cancelled or fully refunded and no benefit is provided to the HCP/HCO, it is not reported. No-shows and last-minute cancellations are not reported where no characterized benefit was provided to the HCP/HCO.

2.9 Cross-border activities

Cross-border transfers of value are disclosed in the country where the recipient has their primary practice, principal professional address or registered office. For HCPs/HCOs whose place of activity or professional address is in Greece, disclosure is made according to SFEE rules.

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, including phase I–IV clinical trials, as defined in applicable national and EU legislation.
- Prospective non-interventional studies involving patient data collection.

Transfers of value related to retrospective non-interventional studies are disclosed on an individual named basis, unless the distinction between prospective and



retrospective NIS cannot be made, in which case they are disclosed on an aggregate basis.

Externally sponsored research is included in the aggregated R&D disclosure only where the activity falls within the R&D definition above. Otherwise, the transfer of value is disclosed in the appropriate individual category.

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 educational donations that do not fall within the R&D aggregate category are disclosed under the appropriate SFEE category, usually donations and grants to HCOs, or another applicable individual category depending on the recipient and purpose.

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



For Greece, a legal entity through which one or more HCPs provide services may qualify as an HCO. Where a transfer of value to such an entity relates to services provided by an identifiable individual HCP, Sanofi discloses the transfer of value on an individual HCP-named basis where possible, accurate, consistent and compliant with applicable laws and regulations. Where the final HCP recipient cannot be identified accurately or lawful individual disclosure is not possible, the transfer is disclosed under the relevant HCO or aggregate category, as applicable.

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 transfer of value is reported in the country of the recipient's primary practice, principal professional address or registered office, as applicable.

Professional Congress/Conference Organizer (PCO)

Where the financial management of a scientific event is assigned to a Professional Conference Organizer, the related transfer of value is disclosed under the name of the HCO hosting the event, in accordance with SFEE rules.

Identification of HCP recipients

Where a transfer of value to an HCO relates to services provided by HCPs, the final individual HCP recipient is identified and disclosed where possible, accurate, consistent and lawful. Payments through public-sector or academic research/special accounts, such as ELKE or ELKEA where relevant, should be classified according to the underlying recipient and purpose, and should follow the individual-HCP-vs-HCO logic required by SFEE.

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, and completing internal review and certification prior to publication.

4. Data protection legal basis

4.1 Legal basis for transparency disclosure

Sanofi does not rely on consent as the legal basis for individual disclosure in Greece. Disclosure is made on the basis of legal obligation under the applicable



Greek transparency framework, including Article 66(7) of Law 4316/2014, EOF requirements and the SFEE Code obligations applicable to member companies.

Sanofi ensures:

- 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 reporting period is the calendar year. The annual Greece HCP/HCO disclosure is published within six months after the end of the relevant calendar year, and no later than 30 June of the year following the reporting period. Where disclosure or reporting through the EOF platform is required, Sanofi follows the rules, timeframes and standards specified by EOF for the relevant reporting year.

5.2 Disclosure platform

The Greece disclosure is published on the Sanofi website with free public access. In addition, disclosures/reporting through the EOF platform are made in accordance with the rules, timeframes and standards specified by EOF for the relevant reporting year. The public company-website disclosure remains available for three years unless a different retention/publication period is required by law or the competent data protection authority. The disclosure report is prepared using the standardized SFEE disclosure template, where applicable.

5.3 Disclosure language

The Greece disclosure is made in Greek. Sanofi may also publish an English version for information purposes. In case of inconsistency between the Greek and English versions, the Greek version prevails for Greece transparency disclosure purposes.

6. Disclosure financial data

6.1 Currency

Local transfers of value were always paid and collected in the currency of the covered recipient. The Greece disclosure is made in Euro (EUR).

6.2 VAT included or excluded

Sanofi applies the following methodology:

As a general methodology, ToVs are reported according to the gross contractual/service value including VAT, except sponsorships, which are reported according to the net contractual value excluding VAT.

Where third-party or cross-border data does not allow VAT or other taxes to be reliably separated, the disclosed value may include VAT or other taxes. This methodology is applied consistently.

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 Greece, 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 decimal places (standard rounding)
- **Event-related Costs:** for multi-component events, such as travel, accommodation and registration, the relevant costs are assigned to the first day of the event for reporting-date purposes and disclosed under the applicable category.

7. Additional Information

Personal Data Protection

Sanofi is committed to protecting HCPs' personal data and complying with applicable data protection laws and regulations. HCPs were 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?

Contact: SanofiDisclosure.Greece@sanofi.com for any post-disclosure disputes, questions concerning this methodological note or the disclosed report.