



Almirall BV

The Netherlands

Methodological Note

2026

Almirall BV

Disclosure 2024

1. Introduction
 2. Definitions
 3. Disclosure's scope
 4. Specific considerations
 5. Data protection legal basis
 6. Form of disclosure
 7. Disclosure financial data
 8. Additional information
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1. Introduction

Interactions between healthcare companies and Healthcare Professionals (HCPs), Healthcare Organizations (HCOs) and Patient Organizations (Pos) are essential to establish and maintain the best possible supply of medicinal products. Almirall BV recognizes there is a growing expectation that such interactions must be conducted with integrity and must be transparent in order to create a better understanding of, and ultimately build trust in, the validity of industry interaction with the medical profession. Therefore, Almirall BV supports the principle of transparency and complies with the local and EFPIA (European Federation of Pharmaceutical Industries and Associations) Codes requirements for the disclosure of Transfers of Value (ToV) conducted in 2025 with Healthcare Professionals, Healthcare Organizations and Patient Organizations.

Almirall BV made every effort to ensure all data required are disclosed and that it complies with all applicable laws, guidance and regulations. Almirall BV expects that third parties and business partners apply equivalent standards in any professional activities conducted on its behalf.

2. Definitions

Contribution to costs related to events: is a support providing or covering the costs of meals, travel, accommodation and/or registration fees to support the attendance of an individual HCP or PO Representative to an event organized or created by any company of Almirall and/or a third party.

Donations and grants: collectively, mean providing funds, assets or services freely given for the purpose of supporting healthcare, scientific research or education, with no consequent obligation on the recipient to provide goods or services to the benefit of the donor in return.

Events: All professional, promotional, scientific, educational meetings, congresses, conferences, symposia, and other similar events (including, but not limited to, advisory board meetings, visits to research or manufacturing facilities, and planning, training or investigator meetings for clinical trials and non-interventional studies) organized or sponsored by or on behalf of any company of Almirall.

Fees for services and consultancy: ToVs resulting from or related to contracts between Almirall and any HCP or HCO under which such HCP or HCO provide any type of services to Almirall.

Healthcare Organisation (HCO): any legal entity (i) 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 Europe or (ii) through which one or more HCPs provide services.

Healthcare Professional (HCP): any natural person that is a member of the medical, dental, pharmacy or nursing professions or any other person who, in the course of his/her professional activities, may prescribe, purchase, supply, recommend or administer a medicinal product and whose primary practice, principal professional address or place of incorporation is in Europe.

Patient Organisation (PO): non-for-profit legal person/entity (including the umbrella organisation to which it belongs), mainly composed of patients and/or caregivers, that represents and/or supports the needs of patients and/or caregivers and which business address, place of incorporation or primary place of operation is in Europe.

Research and Development: Transfers of Value to HCPs or HCOs related to the planning or conduct of (i) Non-clinical Studies (as defined in OECD Principles on Good Laboratory Practice); (ii) Clinical Trials (as defined in Regulation 536/2014); and (iii) Non-Interventional Studies (NIS) that are prospective in nature and that involve the collection of patient data from or on behalf of individual, or groups of, HCPs specifically for the study.

Sponsorship: is a support provided by or on behalf of Almirall, when permitted by law, as a contribution to support an activity (including an Event) performed, organized or created by a HCO, a PO or a third party, and with a consequent obligation on the recipient to provide services in return.

3. Disclosure's scope

Products concerned

Disclosure applies to ToVs made in the context of activities which are completely or partially related to Prescription Only Medicines (POMs). Such activities comprise donations and grants, scientific and professional

meetings (sponsorships, costs for registration, travelling and accommodation), services and consultancies expenses (fees and related costs) or Research & Development.

Excluded ToVs

Disclosure does not apply to ToVs that are not mentioned in the previous section “Products concerned” such as ToVs that are: solely related to over-the-counter medicines, Items of medical utility, meals or medical samples among others.

ToVs date

All ToVs taking place in 2025 are disclosed to the best of our knowledge (any data relating to 2025 which was available up to June 2026 was included in this report). For pending invoices related to events that took place during 2025, all invoices paid up to December 2025 have been included in the 2026 disclosure.

Direct ToVs

The disclosure includes ToVs made by Almirall to Healthcare Professionals whose principal address is in the Netherlands and to Healthcare Organizations and Patient Organizations which social address is in the Netherlands.

Indirect ToVs

Indirect ToVs provided to HCPs or HCOs by third parties on behalf of Almirall (e.g., travel agencies) are assigned to the according HCP or HCO and disclosed accordingly independent of the fact that the ToV was transferred on the bank account of the HCP/HCO or on the bank account of the third party. The third party will not be disclosed.

Non-Monetary ToVs

Disclosure of non-monetary transfers of value is made at the equivalent value in monetary terms.

ToVs in case of partial attendances or cancellation and refund

ToVs that did not ultimately take place or were cancelled are not disclosed as no benefit was received by the HCP, HCO or PO.

Cross-border activities

Where Almirall Global or any other Almirall affiliate engages with a Dutch HCP, HCO or PO which results in a ToV; the respective Almirall entity engaging the service is required to record the engagement in the Customer Relation Management (CRM) system to ensure that the transaction is captured for local disclosure purposes.

Research & Development

Costs that are subsidiary to these activities are included in the aggregate R&D category.

Almirall discloses payments agreed with universities and research centers for pre-clinical research as well as clinical trial agreements in HCOs (either direct payments or through a third-party), fees of independent professionals to provide research and development services, and investigator’s meeting expenses.

Fees related to retrospective study work have been disclosed on an individual basis under the category “fees for services”.

4. Specific considerations

Country unique identifier

Almirall BV aims to maintain an up-to-date contact database which allows HCPs to have more than one practicing address associated with them, for example when an HCP works at different centers / hospitals etc. For the purposes of disclosure, the database utilized only recognizes one address - the principal practice address.

Self-incorporated HCP

Almirall BV considers legal entities with self-incorporated HCPs as an HCO.

Multi-year agreements

Where agreements, sponsorships, studies and the like fall into more than one year, these are disclosed when any activity is performed, hence payment will be split over several years.

Country specificities

Any ToVs done against HCPs or HCOs related to scientific and professional meetings (sponsorships, costs for registration, travelling and accommodation), services and consultancies expenses (fees and related costs) and are disclosed on the CGR Platform.

Research & Development disclosure is done aggregated and based on the EFPIA format

Quality Checks

Prior to reporting, Almirall internal processes ensure Transfer of Value made to HCP, HCO or PO are correctly collected in Almirall.

Consent is never needed for the Netherlands.

5. Data protection legal basis

Not Applicable

6. Form of disclosure

Date of publication

ToVs are reported for one calendar year and disclosed in May of the following year for the CGR Platform. Research and Development ToVs are disclosed in June the following year.

Disclosure platform

The transparency report is available on the CGR Platform and on the Almirall website for the Research & Development ToVs. The annual report will remain three years on the website and all the related documentation is to be maintained for a minimum of 5 years.

Disclosure language

The transparency report on the CGR Platform is available in Dutch and in English. The Research & Development report is available in English.

7. Disclosure financial data

Currency (local or if not, specify the exchange rate)

All disclosed ToV data is reported in Euros. ToVs provided in currencies other than Euros are converted to Euros using the exchange rate of the spend date. This is an automatic conversion that takes place in the Almirall disclosure database.

VAT

VAT (Valued added Tax) is included in the disclosure data. Where it applies, it may be different due to other countries or event requirements.

Calculation rules (e.g., in-kind ToVs)

Almirall BV has not provided any benefits in kind to HCPs, HCOs and PO during 2025.

8. Additional information

Not applicable

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