

EFPIA Disclosure Methodology

This methodological note is intended to help readers understand the disclosure of data regarding Transfers of Value (TOV) to Healthcare Professionals (HCPs) and Healthcare Organisations (HCOs) in Ireland during the calendar year 2025 made by Santen UK Limited (Santen). We have summarised below the methodologies used by Santen in preparing our disclosures and identifying each category of TOV.

Santen is a global pharmaceutical company focussed on ophthalmology and engaged with the ophthalmology community through supporting educational meetings which involved TOVs for speakers, support of HCPs to attend such meetings and sponsorship for a small number of meetings organised by HCOs in 2025. TOVs made by other parts of Santen during 2025 have been reported as part of the Ireland disclosure.

Santen UK uses a management tool (CRM) through which all contacts and meetings with HCPs are reported. Engagements made by our affiliates are reported outside this tool.

Using this tool, we have captured and categorised all TOV agreements made in Ireland during 2025, including the following details:

- The HCP or HCO who received the TOV
- Period covered by the TOV
- Type of TOV, for example, consultancy, speaker fees, sponsorship and expenses incurred
- Value of the TOV, for example for fees and expenses incurred
- Currency in which the TOV was made
- Date TOV was made
- Whether consent to disclose individual data was gained, not given, or withdrawn

The data collected in the CRM have been submitted to a third-party organisation, who produced the disclosure report by country of HCP/HCO residence.

Where a HCP has given consent to disclose some parts of their TOV individually but consent is either not given or is missing and/or unknown for other parts, Santen has disclosed all TOV in aggregate.

Please find below some more information to support the understanding of our disclosure:

Contracts with HCPs/HCOs	<p>Contracts are in place for all projects and services provided.</p> <p>Transfers of value are disclosed according to the date of payment from Santen. Where a multi-year contract is in place, the TOV is disclosed based on the payment dates of the TOV.</p> <p>TOV has not been reported where travel arrangements were cancelled and not used due to circumstances beyond the intended recipient's control.</p>
'Donations', 'Grants' and 'Sponsorship'	<p>Santen UK made no 'Donations' in 2025 and one 'Grant'. Santen defines these as "one-way" TOVs: Donations have been classified as the provision of physical items, services or in-kind support and Grants as funding; in both cases the company would not expect to receive a service in return.</p> <p>Santen provided support to HCPs and HCOs during 2025 and defines 'Contracted Services' and 'Sponsorship' as a "two-way" TOV: in return for the TOV Santen received a defined service, such as a space at a congress for an exhibition stand, consultancy, or a speaking engagement. There is an exception of the "two-way rule" for support to attend scientific congresses, for which there is no expected service in return.</p>
Obtaining disclosure consent	<p>Santen requested all HCPs who received TOVs to give us their consent to disclose their individual details at the time of the specific TOV, using separate disclosure agreements. This was recorded in our CRM system.</p>
Tax considerations	<p>We do not deduct any taxes from our TOVs, but we make it clear in our HCP contracts that taxes where applicable must be paid by the HCP.</p>
Payments	<p>Disclosure has been made based on the payment date of the TOV. This means that TOV for certain engagements may be disclosed in two different disclosure periods. For example, any deposits paid in 2025 for events in the next calendar year will appear in the 2025 disclosure, with the balance payable being disclosed in 2026.</p> <p>Where payments have been made by a third party for travel expenses on behalf of Santen, these are disclosed based on the date of travel.</p> <p>Where payments for accommodation have been made as part of a 24hr rate, the cost of the 24hr rate has been disclosed.</p>
VAT	<p>VAT is not paid on fees to HCPs but is included in the payment of expenses. Where VAT has been included in payments to HCOs, we have disclosed the VAT as part of the Transfer of Value.</p>
Currency	<p>The great majority of our TOVs were paid in Euros, but where TOVs were made in different currencies, these were converted to Euros at the prevailing exchange rate.</p>
Cross-border payments	<p>There were no cross-border engagements in 2025.</p>
Non-monetary transfers of value	<p>Disclosure of non-monetary transfers of value is made at the equivalent value in monetary terms. No non-monetary transfers took place in 2025.</p>
Research and Development	<p>For the purpose of disclosure, R&D TOVs are transfers of value to a HCP or HCO related to the planning or conduct of: - non-clinical studies (as defined in the OECD Principles of Good Laboratory Practice) - clinical trials (as defined in Directive 2001/20/EC) - non-interventional studies that are prospective in nature and involve the collection of data from, or on behalf of, individual or groups of health professionals specifically for the study. There are no TOVs related to Research and Development activities in 2025.</p>

Pre-disclosure quality checks	All engagements were reviewed internally using the CRM, payments system and external data to ensure that all TOVs made in 2025 are included, that a separate disclosure agreement is in place, and that consent is recorded accurately against the relevant transfer of value. Where a separate disclosure agreement is not in place, the transfer of value is disclosed in aggregate.
-------------------------------	--