

Novo Nordisk Pharma AG Methodology Note (“Methodology”) - Switzerland

Preamble

Novo Nordisk Pharma AG (Novo Nordisk) is part of the Novo Nordisk group consisting of several legal entities in multiple countries. Based on its direct membership in scienceindustries (the Swiss pharma industry association and EFPIA Member Association) and indirect EFPIA membership (via Novo Nordisk A/S in Denmark, Copenhagen), Novo Nordisk Pharma AG is committed to transparency, which requires public disclosure of certain Transfers of Value (ToV) to Healthcare Professionals (HCPs), Healthcare Organisations (HCOs) and Patient Organisations (POs) on an annual basis, retrospectively for the previous calendar year.

According to Section 23.05 of the EFPIA Code of Practice and Art. 28 of the Pharma Cooperation Code (Code of Conduct of the Pharmaceutical Industry in Switzerland on Cooperation with Healthcare Professional Circles and Patient Organisations), the disclosing pharma company shall publish a note summarising the methodologies used in preparing the disclosures and identifying ToV for each EFPIA disclosure category. The Methodological Note, including a general summary and/or country-specific considerations, describes the methodologies applied along with any other principles applied in the identification of ToV and subsequent disclosure.

The aim of this Methodological Note is to provide a clear and simple explanation of how Novo Nordisk Pharma AG fulfils its reporting obligation and to provide a basic framework for interpretation. This Methodological Note is structured in accordance with the mandatory EFPIA Methodological Note structure template (EFPIA Final – 20231004) and covers the following sections: Definitions, Disclosure’s scope, Specific considerations, Data protection legal basis, Form of Disclosure, Disclosure financial data, and Additional information.

Novo Nordisk fully supports the disclosure initiative and puts forth its best effort to i) implement the transparency initiative, ii) interpret the EFPIA Code of Practice and the Pharma Cooperation Code according to their purpose, and iii) encourage its stakeholders to support the initiative in order to meet the underlying spirit of the EFPIA Code of Practice and the respective local Transparency Code.

Terminology and Definitions

The terminologies below reflect Novo Nordisk's approach and explanation of how the disclosure requirements have been interpreted in a Novo Nordisk context.

Terminology	Novo Nordisk approach
1. Definitions	
1.1. Recipient	<p>A Recipient is any Healthcare Professional (HCP) or Healthcare Organisation (HCO) or Patient Organisation (PO) whose primary practice, principal professional address or place of incorporation is in Switzerland.</p> <p>Wholesalers, distributors or retailers of medicinal products are not Recipients within the meaning of the Pharma Cooperation Code.</p> <p>Disclosure of a ToV follows the named Recipient and ultimate beneficiary of the transfer. This means that Novo Nordisk discloses a ToV to the HCP/HCO/PO with whom we have a contract, and/or — in the case of indirect ToVs – ultimately to the Recipient or beneficiary of the payment (see also "Kind of ToV", "Indirect ToVs" and the respective disclosure categories).</p> <p>HCPs are defined as natural persons that are physicians, dentists and pharmacists who are working in particular in a practice or hospital, together with pharmacists active in retail businesses, and persons who are authorised by Swiss law on therapeutic products, to prescribe, deliver or use prescription-only medicinal products for humans.</p> <p>Retired HCPs are no longer covered if they don't prescribe, supply or administer medicinal products for human use. Deceased HCPs are no longer disclosed by individual name.</p> <p>HCOs are defined as all legal entities that are institutions, organisations, associations or other groups of healthcare professionals which provide healthcare services or consultancy tasks or other services in healthcare (e.g. hospitals, clinics, foundations, universities or other educational establishments, scientific societies or professional associations, community practices or networks, but not patient organisations). One-person HCOs (consisting of only one HCP) are defined as an HCO. Laboratories are not considered HCOs.</p> <p>PO are defined as not-for-profit organisations (including the organisations to which they are affiliated) based or active in Switzerland, which consist primarily of patients or their carers and which represent or support the needs of patients or their carers.</p>

1.2. Kind of ToVs	<p>Transfers of Value (ToV) are all payments and other pecuniary benefits (such as services provided by Novo Nordisk or by third party providers) related to Research and Development, Donations and Grants, Contribution to costs of Events as well as Fees for Service and Consultancy</p> <p>ToVs may be provided directly or indirectly for the benefit of the Recipient. Indirect ToV are those which a third party provides for a Recipient in the name or on behalf of Novo Nordisk.</p> <p>Disclosure of a ToV follows the named Recipient or, where the Recipient is a third party provider that is not itself an HCO, ultimately the beneficiary of the ToV.</p> <p>ToV related to Novo Nordisk organised events will only be tracked and disclosed if these are related to individual travel and individual accommodation. This means that all other internal or external costs (e.g. organisational expenses or conference room rental) are not allocated to individual participants and are not disclosed.</p> <p>Financial support for individual HCPs attending congresses, conferences, symposia and similar external events is recorded and disclosed as a 'Contribution to costs of Events' (Registration Fees/Travel & Accommodation).</p> <p>Donations, grants and sponsorships are not provided to individual HCPs but only to HCOs/POs.</p>
2. Disclosure's scope	
2.1. Products concerned	<p>The disclosure scope covers prescription-only medicinal products exclusively. Medical devices (products without pharmacological active ingredients) are not covered by the Pharma Cooperation Code and are therefore not disclosed.</p>
2.2. Company concerned	<p>Each company within the Novo Nordisk group fulfils its disclosure obligations individually and under its own name.</p> <p>In the event of a company rename or merger, corresponding information will be provided in the Methodological Note as applicable.</p>
2.3. Excluded ToVs	<p>ToVs to HCPs in connection with market research activities conducted by external service providers on behalf of Novo Nordisk are not disclosed where the participating HCPs are "blinded" or "double-blinded". "Blinded" means that Novo Nordisk does not know which specific HCPs are participating in the market research study. "Double-blinded" means that neither the HCP nor Novo Nordisk has specific knowledge of the other – the study is anonymised on both sides.</p> <p>In these cases, the identity of the HCP is not known to Novo Nordisk and the ToVs to such HCPs therefore cannot be disclosed by Novo Nordisk.</p>

	<p>In accordance with the EFPIA Code of Practice and Pharma Cooperation Code, the following items are not disclosed:</p> <ul style="list-style-type: none"> i. ToV related to medical devices, over-the-counter medicines, investigational compounds and biological samples ii. Items of medical utility iii. Meals and drinks iv. Delivery of medical samples and sales of medicinal products to HCPs and/or HCOs
2.4. ToVs date	<p>Disclosure is made on an annual basis, and each reporting period covers a full calendar year (the "Reporting Period").</p> <p>Tracking of ToVs will follow the payment date and not the date of event.</p>
2.5. Direct ToVs	<p>Direct Transfers of Value are payments recorded in Novo Nordisk's financial systems for Recipients tagged as HCPs, HCOs or POs.</p>
2.6. Indirect ToVs	<p>Indirect Transfers of Value are transfers of pecuniary benefits without a direct payment to the Recipients (e.g. accommodation costs covered by Novo Nordisk in the context of congress attendance).</p>
2.7. Non-Monetary ToVs	<p>Where a market price can neither be determined nor estimated, no disclosure is made.</p>
2.8. ToVs in case of partial attendances or cancellation and refund	<p>In case where no service is done, where the service is cancelled or no show, no disclosure will be made.</p> <p>In cases where Novo Nordisk booked and paid registration fees, travel and/or accommodation, but the HCP did not show up, ToV will not be allocated to this HCP. An expense held by Novo Nordisk is not in itself considered a ToV.</p> <p>ToVs in the case of partial attendance at an event or its cancellation are only disclosed to the extent that they could still be utilised by the Recipient.</p> <p>Refunds to Recipients for self-contributions already paid in respect of a cancelled event are not disclosed.</p>

2.9. Cross-border activities	<p>Cross-border payments will be disclosed by Novo Nordisk EFPIA Affiliates where the Recipient has his Principal Practice (no matter if a foreign Novo Nordisk affiliate has contracted the Recipient in question, and no matter where the bank account is or service has been conducted. Disclosure is therefore made only once, in the country where the Recipient is based.</p> <p>Consequently, Novo Nordisk Pharma AG discloses all Novo Nordisk group's ToV to Recipients having their Principal Practice in Switzerland.</p> <p>All HQ ToVs are by definition considered cross-border payments.</p>
2.10. R&D	<p>All ToVs to Recipients related Novo Nordisk sponsored studies or Investigator sponsored studies are disclosed as aggregated R&D ToV, i.e.</p> <ul style="list-style-type: none"> • Non-clinical studies (as defined under the OECD Principles on Good Laboratory Practice) • Clinical trials (as defined under Regulation EU No 536/2014) • Non-interventional studies <p>This includes service/consultancy and collaboration/partnership activities related to such studies</p> <p>Excluded from the R&D are:</p> <ul style="list-style-type: none"> • ToV related to research projects supported via a grant • ToVs related to donations, product donations and sponsorships. • ToVs related to contributions to individual HCPs or HCOs to cover the costs of an event <p>Such ToVs not falling under the R&D category are disclosed under the other relevant categories.</p>
2.11. Voluntary disclosure	<p>No disclosure is made of ToVs that are not subject to the disclosure obligation under the Pharma Cooperation Code.</p> <p>Sponsorships provided to HCOs/POs are disclosed under Sponsorship agreements, also if not related to an Event</p>
3. Specific considerations	
3.1. Country unique identifier	<p>Novo Nordisk ensures that each Recipient is identified in such a way that there cannot be any doubt about the identity of the HCP/HCO benefiting from the ToV.</p>
3.2. Self-incorporated HCPs	<p>Where HCPs operate on a self-employed basis through their own legal entity (e.g. a limited liability company), the ToV is recorded under the name of that legal entity as an HCO.</p>
3.3. Multi-year agreements	<p>ToVs made under multi-year contracts will follow dates of actual payments.</p>

3.4. Country specificities	<p>The following country-specific considerations apply to the disclosure in Switzerland:</p> <p>In accordance with the Pharma Cooperation Code, HCPs attending external events as delegates are required to pay a self-contribution of at least 33% of the total costs (20% for HCPs in education or training). The disclosed ToV is reduced accordingly by the HCP's self-contribution.</p>
3.5. Quality checks	Quality checks are performed regularly before disclosure.
4. Data protection legal basis	
4.1. Consent collection	<p>Novo Nordisk complies with applicable data protection law (in particular the Federal Act on Data Protection, DSG). Novo Nordisk accepts existing legal rights (e.g. applicable data protection rights) which may impose certain limitations on disclosure on an individual named basis.</p> <p>Consent for disclosure is obtained together with the contract/agreement execution. Novo Nordisk encourages all HCPs to consent to the disclosure of ToVs in order to promote transparency and to protect the integrity of HCPs and Novo Nordisk.</p> <p>Where consent is not provided (or subsequently revoked), all ToVs made to such Recipient are aggregated. Novo Nordisk does not disclose any ToVs to an HCP on an individual named basis if only partial consent has been given.</p> <p>HCOs/POs do not fall within the scope of data protection law. Accordingly, no consent is required from HCOs/POs for disclosure purposes.</p>
4.2. Legitimate interests	<p>Corrections to the disclosure are made by Novo Nordisk on a case-by-case basis and promptly where necessary.</p> <p>Where HCPs raise substantive objections, these are corrected promptly following clarification. In the event of a withdrawal of consent to individual named disclosure, the ToVs made to such recipients are aggregated in the disclosure list.</p>
5. Form of Disclosure	
5.1. Date of publication	Disclosure is made by 30 June of the year following the reporting period (for example by 30 June 2026 for the reporting year 2025).
5.2. Disclosure platform	Disclosure is made on the website of Novo Nordisk Pharma AG (www.novonordisk.ch - Transparenz).
5.3. Disclosure language	Disclosure is made in English.

6. Disclosure financial data	
6.1. Currency	Disclosure is made in Swiss Francs (CHF). ToVs originally made in foreign currencies are converted to CHF on the basis of the payment date and the daily exchange rate.
6.2. VAT included or excluded	All ToVs to Recipients will be stated in gross amounts, where possible, however excluding VAT and as reported in Novo Nordisk's financial systems.
6.3. Calculation rules	ToVs are generally recorded at the value of the underlying payment. Where benefits in kind or product donations arise, valuation is made at market value or list price respectively.
7. Additional Information	
7.1. Advisory Boards	ToVs related to Advisory Board activities are disclosed on an aggregate basis as R&D ToVs where they fall within the scope of Research and Development. Otherwise, these ToVs are recorded under "Fees for Service and Consultancy".
7.2. Aggregation	ToVs may be disclosed on an aggregate basis in two cases: 1. ToVs in the area of Research and Development 2. ToVs to individual HCPs where consent to the disclosure of personal data (name, address) has not been given
7.3. Fees for Service and Consultancy	This category covers remuneration for services rendered by HCPs, such as speaker engagements, medical consultancy services and participation in Advisory Board meetings (where not falling under Research and Development).
7.4. Related Expenses for "Fees for Service and Consultancy"	These include expenses such as travel and accommodation costs related to "Fees for Service and Consultancy".
7.5 Foundation	Foundations established by Novo Nordisk (e.g. Novo Nordisk Haemophilia Foundation, World Diabetes Foundation) are independent from Novo Nordisk in accordance with foundation principles. Foundations established by Novo Nordisk are not pharmaceutical companies and are therefore not EFPIA members. They are accordingly not subject to the Pharma Cooperation Code. Only where a foundation itself meets the definition of an HCO are ToVs to it treated and disclosed in accordance with the rules applicable to HCOs.

7.6. Investigator Sponsored Study (ISS)	An Investigator Sponsored Study (ISS) is a clinical or non-interventional study for which Novo Nordisk is not the sponsor but provides financial support and/or products. ToVs in connection with that ISS are disclosed on an aggregate basis under Research and Development.
7.7. Investigator Meetings	<p>Any meeting connected to Novo Nordisk clinical trials where investigators and other site staff are invited for purposes related to the trial.</p> <p>An Investigator Meeting is an event organised by/on behalf of Novo Nordisk with the purpose of training and informing investigators and other site staff about various aspects of the clinical trial. The Investigator Meeting targets participants from several clinical trial sites and always takes place outside of the clinical trial sites' premises. Depending on where the trial is in its lifecycle, it can be an initial, interim or a results Investigator meeting.</p> <p>Per this definition, a ToV related to an Investigator Meeting will always fall under R&D ToV.</p>
7.8 Items of Medical Utility	Items which are modest in value as judged by local standards, intended for the education of Healthcare Professionals or patients or otherwise beneficial to the provision of medical services, and have no value to the HCP outside the scope of their practice and educational need.

Change log of Methodology:

Edition no.	Disclosed on:	Changes to document:	Comment
1.0	23. Jun. 2026	New Methodological Note for Switzerland, prepared in accordance with the mandatory EFPIA Methodological Note structure template (EFPIA Final – 20231004)	Same document is translated to german and french