Methodological Note for HCP/HCO/PO Disclosure Data Year 2025

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Introduction

Collaborative working between patient organisations, medical professionals and healthcare organisations has long been a positive driver for advancements in patient care and the development of innovative medicine. Patient organisations, medical professionals and the organisations with whom they work provide the pharmaceutical industry with valuable, independent and expert knowledge derived from their clinical and disease management experience. Furthermore, as the primary point of contact with patients, the medical professional can offer invaluable expert knowledge on patient outcomes and therapy management. This helps to adapt our products to better suit patients and thereby improve patient care overall.

Healthcare professionals and organisations should be fairly compensated for the services they provide to pharmaceutical companies. Patient organisations could be legitimately supported by the pharmaceutical industry in their effort to educate their members. The Belgian Sunshine Act provides accuracy and transparency in disclosing the scope and value of such collaborative work, and it will become an important step towards building greater trust between the pharmaceutical industry, medical community and patients.

As a member company of pharma.be and as a full corporate member of EFPIA, AstraZeneca ("AZ") is committed to transparency around interactions with Healthcare Professionals (HCPs), Healthcare Organisations (HCOs) and Patient Organisations (POs) and that these are captured and reported in line with all applicable local transparency requirements such as the Belgian Sunshine Act.

AZ's own policies are fully aligned with the aims of the EFPIA Code of Practice and its local interpretation through the Belgian Sunshine Act to promote ethical and transparent interactions with the Healthcare community. Our interactions with HCPs/HCOs/POs are governed by the AZ Code of Ethics and supporting Global Standards, which require that we run every part of our business with integrity and refuse to give or receive anything of value that may be intended, or could be seen as, improper influence.

Producing transparency reporting is an opportunity for AZ to demonstrate its commitment to the values and principles behind the EFPIA Code of Practice, the Belgian Sunshine Act, and other transparency requirements in Europe.

The objective of this note is to explain AZ's approach to disclosure, to include key definitions, the scope of disclosed activities, and key elements of the process followed to capture and report data.

At a high level, there are three main tenets that characterize the AZ approach:

(1) Affiliate accountability and regional consolidation

Affiliates are responsible for capturing the Transfers of Value (ToVs) made in their affiliates and for validating the accuracy of the data. A regional reporting solution consolidates the ToVs, providing consistency and automating inclusion of cross border payments within Europe. Other cross border payments are collected through a payment system (US) or manually (rest of world).

(2) Compliance with local codes

Unless there are strong legal mandatory requirements, affiliates have transposed the Code in full that is without deviations. In each country, AZ will comply with applicable local disclosure requirements. There may be variations (stricter than the provision in the Code) or deviations

(where because of mandatory national regulations the code cannot be transposed in full). ASTRAZENECA NV / SA complies with the Belgian Sunshine Act.

(3) One disclosure per market, including all ToVs paid directly through entities belonging to AZ or indirectly through third parties acting on behalf of AZ

The entity included in reporting for Belgium is:

ASTRAZENECA NV / SA

Contents

1 Definitions

1.1 Recipients

1.1.1 Definition of an HCP

Any natural person practicing medical, dental, pharmaceutical, veterinary, or nursing art, or who, in the course of his professional activities, may prescribe, purchase, deliver, recommend, lease, use or administer medicines or medical devices, and whose main practice is established in Belgium.

Publication is determined by the recipient's status when the transfer was made, regardless of the later HCP status changes (retirement, job changes or death). Any ToV made within the calendar year must be reported for that year.

1.1.2 Definition of an HCO

Any association or organisation active in health, medical, or scientific care, whatever its legal or organisational form, as well as any legal entity through which one or more healthcare professionals provide services.

An HCO may also include a Professional Congress Organisations (PCO), company/individual specialized in the organisation and management of congresses, conferences, seminars and similar events (all "Events"). For the application of this Guidance, commercial companies involved in organisation of travel (travel agencies) or accommodation (hotels, banqueting functions in hotels, etc.) are not considered HCOs.

1.1.3 Definition of a PO

A healthcare organisation that is responsible for patient representation. This also includes organisations that act in the form of an "umbrella organisation", grouping different patient organisations

1.2 Kind of ToVs

1.2.1 Donations and Grants

AZ provides support for medical or scientific education, advances in medical or scientific research, health or healthcare systems or disaster relief through financial or non-financial ToVs to legitimate, established organisations.

AZ can provide this support through:

- Contributions or Sponsorships (or referred to as Grants) to support initiatives in HCP Education, including education about healthcare systems and practices, Medical or Scientific Research, or Partnerships.
- Donations to a non-profit or public-sector healthcare organisation (HCO) intended to support their charitable mission and activities; donations to Patient Organisations (PO).
- Any other AZ Community Investments to charities and other non-profit non-HCOs/non-POs are subject to separate disclosure and thus excluded.

Donations to HCOs can be both monetary and donations in kind. Product Donations are given in circumstances of national emergency, international or national disaster relief, or other genuine public health need. AZ charitable product donations and processes are aligned to the World Health Organisation (WHO) Guidelines for Drug Donations.

1.2.2 Sponsorship Agreements

AZ gives contributions, through financial or non-financial support to legitimate, established organisations for medical or scientific education of external stakeholders, organizing or hosting educational or scientific events (including independent congresses). These contributions aim to increase the scientific or educational quality of the event and/or support with logistics in modest venues or with incidental hospitality, in line with AZ's own ethical principles.

The mandatory Sponsorship Agreements will describe the purpose of the sponsorship and for what the funds are to be used.

Sponsorship packages may also include satellite symposia and the sponsoring of speakers or faculty.

ToVs are made to either the HCO directly or to an event organizer or other third party appointed by the HCO to manage the event. In all cases, ToVs are disclosed against the HCO that ultimately benefits. In case of ToVs to HCOs (even to event organizer) that ultimately benefit HCPs, the disclosure will be made against HCPs (indirect benefit).

1.2.3 Registration Fees

As part of support to continuous medical education, AZ provides support to HCOs or HCPs to cover the costs of registration fees for HCPs to attend selected independent congresses and were provided to HCOs, also for other educational/scientific events.

Where these are provided to HCOs, AZ is not involved in the selection of the HCPs. HCOs have the obligation to communicate the name of indirect HCPs benefitting from the support to enable a proper disclosure against HCPs.

Where these are provided to individual HCPs, the purpose of the support is to enable delegates (max two per year):

- To attend presentations or participate in scientific exchange on significant developments related to AZ products or uses or related to AZ's scientific research; or,
- To support the performance of a contract for services.

All arrangements are generally paid directly to travel and or /accommodation providers or organiser.

1.2.4 Travel and Accommodation

As part of support to continuous medical education, AZ provides support to HCOs or HCPs to cover the costs for Travel and Accommodation for HCPs to attend selected independent congresses and/or AZ Organized Meetings and were provided to HCOs for other educational/scientific events.

These costs can include costs of flights, trains, hotel accommodation, taxis, bus transfers, and other travel costs.

Costs for ground transportation (for example bus or taxi) that are organized for group transportation and not assigned to certain HCPs are reported in aggregate, but where the identity of the HCPs is known, these are split by HCP.

1.2.5 Fees for Service and Consultancy and Related Expenses

AZ engages an HCP/HCO/PO for services when there is a genuine and legitimate business need and where the HCP/HCO/PO is qualified and appropriate to provide the services. These services are paid with a Fee for Service at Fair Market Value.

These services can include:

- Speaking at and chairing meetings
- Training services
- Participation at advisory board meetings
- Medical writing
- Data analysis
- Development of education materials
- General consulting/advising
- Services performed in connection with a third-party congress
- Retrospective non-interventional studies
- Participation in market research where such participation involves remuneration and/or travel. Payments for these services are only disclosed if AZ is aware of the identity of those participating in the market research.

As part of the written Fee for Services Agreement, related expenses can be paid for and can include costs of flights, trains, car hire, tolls, parking fees, taxis, bus transfers, hotel accommodation and any visa costs. All costs are paid by AZ to travel and or /accommodation providers or meeting organizers (where relevant) or reimbursed supported by appropriate receipts.

1.2.6 Research and Development

For the purpose of disclosure Research and Development transfer of value is defined as transfer of value to health professionals or healthcare organisations related to planning or conduct of non-clinical studies, clinical trials and non-interventional studies performed by AZ or by Clinical Research Organisations on AZ's behalf.

Retrospective non-interventional studies or other studies that are not submitted to authorities as per local drug law do not fall under the category of R&D activities. The ToVs related to those studies will be reported as Fee for Service under name of the individual recipient.

2 Disclosure's Scope

2.1 Products concerned

AZ is a science-focused company, developing innovative medicines that are prescription only medicines and interactions with HCPs/HCOs/POs are focused on the development and promotion of prescription medicines. Consequently, only ToVs relating to prescription medicines are being disclosed.

2.2 Company concerned

The report covers the disclosure of transfers of value to HCPs, HCOs and Patient Orgs, that practice or are registered in a country where disclosure obligations of the EFPIA Code of Practice apply, that are provided by AstraZeneca, its affiliates and acquired (if not disclosed under the acquired company name separately) or merged companies irrespective of their location.

2.3 Excluded ToVs

2.3.1 Hospitality costs

As per Art 10 of the EFPIA Code of Practice, hospitality costs are not disclosable if in line with the limits set within the national association. AZ applies these limits for AZ Organized & Sponsored Meetings, and therefore costs of meals & drinks are excluded. However, where meals and drinks make up an integral and inseparable part of contributions to the cost of events or sponsoring as part of Sponsorship Agreements with HCOs, they have been included in Contributions to Cost of Events.

2.3.2 Informational and educational materials and items of medical utility

As per Art. 41 §3, Sunshine Act, gifts of negligible value related to the practice of the profession (already governed by strict legal and/or ethical provisions); economic margins and discounts that are part of the usual purchases and sales of medicinal products or medical devices by a company subject to notification or between the latter and a beneficiary (this concerns the purely commercial aspect between the players in the healthcare sector, which is not consistent with the objective of the transparency); drug samples.

2.3.3 Logistical costs

Logistical costs related to AZ Organized Meetings (for example room hire, technics, personnel) are excluded. However, ToVs to participants, such as support for travel and accommodation or speaker fees to HCPs are included in the relevant cost category.

2.3.4 Donations to charitable organisations

All ToVs to non-HCO organisations are out of scope and excluded (for example charitable organisations).

All ToVs to patient organisations are in scope for reporting as defined by Belgian Sunshine Act.

2.4 ToVs date

Where the ToV is payment, values are reported on the date of the payment. Payments made in 2025 for activities related to 2024 are included.

Where ToVs relate to multi-year contracts, only the ToVs made in the reporting year are included.

Where the ToV is a benefit in kind, values are reported on the date the recipient received the benefit.

2.5 Direct ToVs

The natural or legal person that holds the bank account on which the money is transferred is considered the recipient of the ToV and will be disclosed.

Direct ToVs are captured in SAP and flow into the AZ transparency reporting system. They are then mapped to the appropriate disclosure activity category as defined by the Belgian Sunshine Act for reporting.

2.6 Indirect ToVs

2.6.1 Indirect ToVs through third parties for R&D activities

Where a third-party providing services for R&D activities acts on behalf of AZ to make ToVs to HCPs/HCOs, these are within scope and are reported at an aggregate level under R&D (as long as their activities fall within the scope of the definition of R&D activities).

2.6.2 Indirect ToVs through PCOs

Contributions provided to events through PCOs, that would therefore be the recipient of the ToVs, must be considered as indirect ToVs. ToVs through PCOs are reported either in the name of benefitting HCO, or in the name of recipient PCO if the HCO is unknown. This applies whether PCOs organize events on their own initiative, or at the request of an HCO.
Contribution to costs related to events paid through PCOs to the benefit of individual HCPs must be reported on an individually name basis, as indirect ToVs to HCPs, or in the name of recipient PCO if the HCP is unknown.

2.6.3 Indirect ToVs through HCOs

Where ToVs are made to an individual HCP indirectly via an HCO, these will be disclosed against the HCP in line with local association guidelines.

2.6.4 Indirect ToVs through other third parties

Where third parties re appointed by an HCO to manage an event, and where the HCO ultimately benefits from that ToV, these ToVs are disclosed against the HCO. Where an event is organized on behalf of multiple HCOs without clarity on allocation, the value is divided equally between the HCOs.

HCOs have the obligation to communicate the name of indirect HCPs benefiting from eventual support - to enable a proper disclosure against HCPs (e.g., travel tickets, registration fees, etc.). Where third parties are appointed by AZ to make travel and accommodation arrangements for HCPs who are providing services or are supported to attend events, these ToVs are disclosed against the HCP.

Any additional administration fees charged by agencies are not included, as these are not ToVs to HCPs or HCOs.

2.6.5 Indirect ToVs through third parties for diagnostic and lab services

AZ is not involved in the selection of HCPs or HCOs who are engaged by third parties for diagnostic and lab related services.

Where a third party providing diagnostic or lab services acts on behalf of AZ and makes ToVs to HCP(s) or HCO(s), AZ will make reasonable effort to secure the disbursement information from the third party and disclose the ToVs against the respective HCP(s) or HCO(s) as Research & Development.

2.7 Non-monetary ToVs

Where benefits-in-kind, such as services or labour, are provided to an HCO by AZ or third parties, the monetary value of these benefits is disclosed against the HCO recipient.

Where benefits in kind are services in the form of donations (e.g., therapy review service) provided by third parties appointed by AZ to HCOs for the purpose of supporting healthcare or research, the value of the completed service provided to a specific HCO is tracked and recorded against the recipient HCO.

2.8 ToVs in case of partial attendances or cancellation and refund

Where an HCP/HCO does not receive the benefit due to a no show or a cancellation of event, the associated costs are not reported, such as the cost of cancelling a hotel booking or accommodation. In case of partial attendance, only the benefits received are reported.

Where AZ has to pay cancellation fees to HCP/HCOs as per service contracts, due to cancellation of initiatives or events, these payments are reported.

2.9 Cross-border activities

AZ makes their best efforts to capture and report all ToVs to POs, HCPs and HCOs with their primary practice in a country with EFPIA Code of Practice and/or other cross border reporting requirements. The country of disclosure will be determined by the address of principal practice for HCPs and the address of registration for POs and HCOs.

Disclosures are made locally, either on each affiliate's website, or on a separate disclosure platform if prescribed by the national code or law.

2.10 R&D

All ToVs related to the planning or conduct of non-clinical studies, clinical trials and non-interventional studies performed by AZ or by Clinical Research Organisations on AZ's behalf that are prospective in nature are considered Research & Development ToVs and are reported on an aggregate basis.

Retrospective non-interventional studies or other studies that are not submitted to authorities as per local drug law do not fall under the category of R&D activities. The ToVs related to those studies will be reported as Fee for Service under name of the individual recipient.

2.11 Voluntary disclosure

Voluntary disclosure is not applicable.

3 Specific considerations

3.1 Country unique identifier

AZ provides one unique identifier for any HCP or HCO that is to be reported. This ID is generated by AZ and is used to ensure that transactions are reported against the correct recipient to facilitate collection of ToVs throughout Europe and across other affiliates.

3.2 Self-incorporated HCP

Where a self-employed HCP is incorporated in a legal entity that consists of only that one HCP, this is considered as HCP. Consent is not required according to the Belgian Sunshine Act.

If an HCP is "self-employed" but has not set up a legal entity, they are treated as an individual HCP.

3.3 Multi-year agreements

For agreements that extend over multiple years, AstraZeneca applies a split-payment approach and the ToV is disclosed for the calendar year in which payment or reimbursement is processed in our financial systems.

Where ToVs relate to multi-year contracts, only the ToVs made in the reporting year are included. Where the ToV is a benefit in kind, values are reported on the date the recipient received the benefit.

3.4 Country specifics

Belgium's Sunshine Act, in force since 23 June 2017, mandates annual public disclosure of transfers of value from pharmaceutical and medical device companies to HCPs, HCOs, and patient organizations through the FAMHP (Federal Agency for Medicines and Health Products)-overseen Betransparent.be platform.

The law aims to enhance transparency and manage conflicts of interest by requiring named reporting for most categories, subject to defined exclusions and data protection rules.

3.5 Quality Checks

AZ aims to ensure that the data included in the publicly available disclosure reports is complete to the best of our knowledge. AZ keeps its disclosure data under review and will amend and/or update its disclosure data if/when it becomes aware that its quality and accuracy could be improved.

Data sources and controls:

- Sources: Finance and procurement records, event management systems, grant/sponsorship tools, CRO/vendor invoices, and contracts.
- Controls: Recipient validation, category mapping review, reconciliation to POs/contracts, duplicate checks, and documented FMV estimations.
- AZ relies on a combination of automated systems, standardized processes, and manual data collection from internal and external resources to record and report relevant ToV

data. The information reported is done in good faith and best efforts to comply with the requirements of the EFPIA Disclosure Code.

4 Data protection legal basis

4.1 Consent collection

4.1.1 HCO and PO consent

In Belgium, HCOs and POs are reported without the need for a consent as they are legal entities.

4.1.2 HCP consent

HCP consent is not required according to the Belgian Sunshine Act.

4.2 Legitimate interests

Disclosure of payments towards HCPs, HCOs and Patient Orgs by pharmaceutical companies in Belgium is mandatory in accordance with Belgium Sunshine Act.

5 Form of disclosure

5.1 Date of publication

The date of publication for Belgium is within the last two weeks of June and no later than 30 June in line with Belgian Sunshine Act requirements.

5.2 Data retention

AZ maintains relevant records of the disclosures for a minimum of 5 years. The data uploaded at the website of the Company will remain uploaded for a time period up to three 3 years.

5.3 Disclosure platform

For Belgium, disclosure is made on the betransparent.be website. Disclosure is also made on AstraZeneca's external website under the Sustainability section at https://www.astrazeneca.com/sustainability/ethics-and-transparency/astrazeneca-and-global-transparency.html

5.4 Disclosure language

Disclosure is made in English.

6 Disclosure financial data

6.1 Currency

Disclosure will be made in €. For in scope transactions requiring conversion, the calculation will be applied when the transaction is moved to the reporting environment, using the AZ Uniform Reference Environment (AZURE) rates. AZURE is what AZ utilizes for conversion rates for each currency.

6.2 VAT included or excluded

VAT and withholding taxes are excluded.

6.3 Calculation rules

Payments from HCPs, PCOs, or HCOs to AZ (e.g. due to corrections of incorrect payments or repayments due to cancellations) are not published as negative payments as per Belgium be.transparent platform requirements. R&D related negative payments are deducted from the total R&D amount.

7 Additional Information

7.1 Recipient request management

Requests or disputes are managed in concertation with AZ global or other AZ marketing companies, if applicable. Local disputes form beneficiaries are submitted within the disclosure tool (betrasnparent.be website) and are forwarded to an AZ Belux dedicated mailbox.

AZ will follow minimum standard responses from corporate and commits to resolving and republishing if required within 30 days of receiving notification of the dispute.