

**Reporting of Transfers of Value to HCPs, HCOs and POs
Methodological Note for Reporting of 2025 Data in 2026**

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1. Introduction

Approach to disclosure at AZ

Collaborative working between medical professionals and healthcare organisations has long been a positive driver for advancements in patient care and the development of innovative medicine. 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. The EFPIA Code of Practice 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 KEFEA 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.

Pharmaceutical companies are obliged to publish at their websites as well as at the website of KEFEA, the provisions that they offer, in each case, to Healthcare Professionals (HCP) and HealthCare Organizations (HCOs).

According to Cyprus legislation, the KEFEA Code of Practice and the EFPIA Code of Practice, AstraZeneca is obliged to disclose payments and provisions to HCPs/HCOs/POs, such as donations, subsidies, contribution to events' costs and payment for advisory and other services, centrally or individually, depending on each case, when this is mandatory. Respectively, AZ is obliged to share with KEFEA data related with payments and provisions to Healthcare Professionals (HCP), HealthCare Organizations (HCOs) and Patient Organisations (POs), in order to be published also at the website of KEFEA.

AZ's own policies are fully aligned with the aims of the EFPIA Code of Practice and its local interpretation in the KEFEA Code of Practice 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 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:

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).

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).

The entity included in reporting for Cyprus is:
Alector Pharmaceuticals Ltd

For Cyprus, disclosure is made at the <https://www.papaloizou.com/> website and the KEFEA website <http://kefea.org.cy/>

2. Definitions

2.1. Recipients

Definition of an HCP

The definition of an HCP in Cyprus is:

Any natural person that is a member of the medical, dental, pharmacy or nursing profession or any other person who, in the course of his or her professional activities, may prescribe, purchase, supply or administer a medicinal product and whose primary practice, principal professional address or place of incorporation is in Cyprus. For the avoidance of doubt, the term "Healthcare Professional" includes: (i) any official or employee of a government agency or other organisation (whether in the public or in the private sector) that may prescribe, purchase, supply or administer medicinal products and (ii) any employee of a Member Company whose primary occupation is that of a practicing HCP. This latter category excludes: (a) all private physicians having a lasting collaboration with a member company under an employment contract, an agency contract agreement or contract for work; and (b) all wholesalers or distributors of medicinal products.

Definition of an HCO

The definition of an HCO in Cyprus is:

Any healthcare, medical or scientific association or organisation (irrespective of the legal or organisational form) such as a Professional Congress Organisation (PCO), hospital, clinic, foundation, university or other teaching institution or learned society whose business address, place of incorporation or primary place of operation is in Cyprus or through which one or more healthcare professionals provide services. 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.

Definition of a PO

The definition of a PO in Cyprus is:

A 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 Cyprus.

2.2. Kind of ToVs

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:

- **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) or Patient Organisation (PO) intended to support their charitable mission and activities.

Donations to HCOs or POs can be both monetary and donations in kind. Product Donations subject to the applicable law 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.

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. Where contributions made to HCOs include support for travel & accommodation for HCPs to attend Independent Congresses and the HCPs benefiting from this support are unknown, this payment will be assigned to the EFPIA category "Sponsorship Agreements".

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 where 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.

Where these are provided to individual HCPs, the purpose of the support is to enable delegates (max two times per delegate, 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 the organiser.

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 Organised Meetings and for HCOs to organize 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 organised 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.

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, and hotel accommodation. All costs are paid by AZ to travel and or /accommodation providers or meeting organizers (where relevant).

Research and Development

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.

3. Scope of disclosure

3.1. 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.

3.2. 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 AZ, its affiliates and acquired (if not disclosed under the acquired company name separately) or merged companies irrespective of their location.

3.3. Excluded ToVs

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 Organised & 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.

Informational and educational materials and items of medical utility

As per Art 17 of the EFPIA Code of Practice, items of medical utility for HCPs and informational and educational material are not disclosed where "The transmission of informational or educational materials is permitted, provided it is: (i) "inexpensive"; (ii) directly relevant to the practice of medicine or pharmacy; and (iii) directly beneficial to the care of patients."

Logistical costs

Logistical costs related to AZ Organised 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.

Donations to charitable organisations & patient 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 outlined in the EFPIA Code of Practice.

3.4. Date of ToVs

Where the ToV is a 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.

3.5. 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. They are then mapped to the appropriate EFPIA disclosure activity category for reporting.

3.6. Indirect ToVs

Indirect ToVs through third parties for R&D Services

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).

Indirect ToVs through PCOs

Contributions provided to Events through PCOs, that would therefore be the Recipient of the ToVs, are considered as indirect ToVs. ToVs through PCOs are reported either in the name of benefiting HCO, or in the name of Recipient PCO if the HCO is unknown. This applies whether PCOs organise 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 are reported on an individually named basis, as Indirect ToVs to HCPs, or in the name of Recipient PCO if the HCP is unknown. Disclosures on an individual name's basis are subject to appropriate consent; where such consent cannot be secured, related ToVs will be disclosed in aggregate.

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.

Indirect ToVs through other third parties

Where third parties are 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 organised on behalf of multiple HCOs without clarity on allocation, the value is divided equally between the HCOs.

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.

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.

3.7. ToVs in case of partial attendances or cancellation

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 actually 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.

3.8. Cross-border activities

Cross-border activities

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

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

4. Specific considerations

4.1. Country unique identifier

For HCPs, the Pancyprian Medical Association membership number is used as a unique identifier. The official name is used for HCOs and POs.

4.2. 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 an HCO, but remains subject to providing consent, as per data privacy recommendations.

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

4.3. 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.

4.4. 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.

5. Data protection legal basis

5.1. Consent collection

HCO and PO consent

In Cyprus HCOs are reported without the need for a consent as the disclosure is mandatory. Further to the report of HCOs, and for clarification purposes, POs may be also reported without any need for a prior consent. Furthermore, HCOs and POs are legal entities and therefore any information relating to them does not classify as personal data.

HCP consent

In Cyprus, the consent of the HCPs is sought. Pharmaceutical companies are obliged to disclose on their website and on KEFEA website, any ToV to HCPs and HCOs, either on an aggregated or on an individual basis.

However, according to the applicable data protection legal framework, HCPs have the right to access, objection, rectification, erasure, restriction of processing, as well as the right to data portability, pursuant to articles 16-21 of the General Data Protection Regulation 2016/679. Subjects can exercise their rights by post or email, as it is described at 5.2.

5.2. Management of recipient's requests

Requests or disputes are managed at a local level. HCPs or HCOs should email privacy@papaloizou.com or call 22 490305 if they believe any data reported is inaccurate. Alector commits to resolving disputes and republishing if required within 30 days of receiving notification of the dispute.

5.3. Legitimate interests

Disclosure of payments towards HCPs, HCOs and POs by pharmaceutical companies in Cyprus is mandatory pursuant to KEFEA Code.

6. Disclosure form

6.1. Disclosure platform

Disclosure of provisions takes place at the website of the Company <https://www.papaloizou.com/> . According to the applicable law, the Company will share with KEFEA, the data disclosed as described, pursuant to any regulatory directives issued from time to time, as they are published at its website.

Date of publication

The date of publication for Cyprus, for 2025, is 30 June 2026 and will take place centrally or/and individually, depending on each case, and in line with EFPIA requirements.

Retention of data

Alector maintains relevant records of the disclosures for a minimum of 10 years. The data uploaded at the website of the Company will remain uploaded for a time period up to three (3) years.

6.2. Disclosure language

Disclosure is made in Greek or English language as per local requirements.

7. Disclosure financial data

7.1. Currency

Disclosure will be made in Euro.

7.2. Value Added Tax (VAT) and other taxes

VAT and withholding taxes are excluded.

7.3. Calculation rules

Payments from HCPs, PCOs, or HCOs to AZ (e.g. due to corrections of incorrect payments or repayments due to cancellations) are published as negative payments or deducted from the total amount.

8. Additional Information

8.1. Data processing

The disclosure of provisions, either at a central or at an individual base, depending on the case, aims to the recording of the provisions (financial or in kind) to Healthcare Professionals/ Healthcare Organizations, that our company collaborates with, pursuant to the KEFEA Code.

This disclosure does not authorize or enable any user of our website or of the KEFEA platform to further process the personal data of Healthcare Professionals.