

GALDERMA

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METHODOLOGY NOTES

Date: 21 April 2026
From: GALDERMA BENELUX BV
Subject: **HCP/HCO Disclosure Methodology Notes 2025 FOR LUXEMBOURG**
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BACKGROUND

GALDERMA BENELUX BV (Galderma) is a member of IML - Innovative Medicines for Luxembourg. Galderma is obliged to publish the data in connection to the interactions with HCPs, HCOs and POs according to the IML Code of Ethics. In addition, it is Galderma's responsibility to publish a methodology note as required to summarize the methodologies used in preparing the disclosures and identifying Transfers of Value (TOV). This document supports and explains how Galderma publishes its information in order to comply with the Code in 2025.

Galderma commits to comply with the national transparency laws and regulations and the Code fully. It is our responsibility to make all the possible effort to disclose the TOVs.

When errors are identified in the report after the disclosure, the contact person will be informed. The report will be uploaded again once the correct information is verified.

SELECTION OF DATA

Galderma reports the data in the standardized template with the following criteria.

Full name:

- HCP: (1) surname and (2) first name provided and confirmed by his or her institution.
- HCO: full official name (shall be the same name as in the official registry).

HCPs: city of principal practice:

This is the city of principal practice of the HCPs.

HCOs: city where registered:

This is the city where the HCOs are registered.

Country of Principal Practice:

Always mentioned as Luxembourg.

Principal practice address:

Further details of the address that are not yet included in the preceding columns.

Donations and Grants to HCOs:

The scope is defined as per Article 17 IML Code of Ethics

TOV or contribution to costs of events for HCOs:

- **Sponsorship agreement** with HCOs, third parties appointed by HCOs to manage an event.
- **Registration fees** according to the information in the invitation letter from the third party conference organization.
- **Travel & Accommodation** - To the extent governed by Article 12.2 of the IML Code of Ethics

Fee for service and consultancy for HCPs or HCOs:

TOV resulting from or related to contracts between Galderma and HCPs or HCOs under which such HCPs or HCOs provide any type of services to Galderma or any other type of funding not covered in the previous categories. Fees, on the one hand, and on the other hand Transfers of Value relating to expenses agreed in the written agreement covering the activity will be disclosed as two separate amounts.

Aggregate amount attributable to transfers of value to such Recipients (HCPs and/or HCOs):

Total amount of TOV to those HCPs and HCOs where disclosure could not be done for legal reasons.

Number of Recipients (HCPs and/or HCOs) in aggregate disclosure:

Total number of HCPs and HCOs where disclosure could not be done for legal reasons.

% of the number of Recipients (HCPs and/or HCOs) included in the aggregate disclosure in the total number of Recipients Disclosed:

Percentage of HCPs and HCOs where disclosure could not be done for legal reasons.

DATA STANDARDIZATION GUIDANCE

Galderma applies the following approaches when considering:

Applicable National Code:

TOV is disclosed in a manner consistent with the Code.

Consent Management:

Galderma ensures that the consent of TOV disclosure is obtained from the HCPs (and HCOs) in each engagement according to applicable laws.

Cross-border TOVs:

Galderma has worked with all Galderma's affiliates worldwide to capture data relating to TOVs made by them to (i) HCPs with their principal practice in Luxembourg and (ii) HCOs based in Luxembourg. Hence, to avoid duplication, only one country always reports such TOVs irrespective of whether the activities occurred outside of Luxembourg or the HCPs and HCOs were engaged by other Galderma legal entities. Galderma has used its best endeavors to include all such TOVs within its disclosure report for Luxembourg.

Currency or Exchange rates used:

The reporting currency is in Euro. Foreign currency is converted based on the date of the respective TOV.

Documentation and Retention of Records:

All TOVs are documented pursuant to the IML Disclosure Code and Galderma maintains the relevant records of the disclosures made under this Code for 10 years after the end of the relevant Reporting Period.

Language of disclosure:

English

'No show' of HCPs

In the situation of 'no-show', the payment is not reported if there is no transfer of value to an HCP from Galderma. When the travel and accommodation booking cannot be cancelled, this cost is not reported while there is no transfer of value to an HCP from Galderma.

Reporting format or platform of disclosure:

The format of the report will be made public on Galderma corporate website www.galderma.com according to the Code.

Reporting period:

Disclosures shall be made on an annual basis and each reporting period shall cover a full calendar year.

For this reporting period, the TOVs between 1 January 2024 and 31 December 2024 are disclosed. It covers all the TOVs according to the payment date of each TOV in the accounting system, not the date when an HCP or HCO provides the services or the activity in scope occurred.

Treatment of multi-year contracts:

If Galderma entered in a multi-year contracts with HCPs and/or HCOs, we report the data whenever a financial transaction (TOV) occurred during the reporting year in relation to such multi-year contracts.

VAT and other tax aspects:

All amounts are exclusive of VAT.