

LABORATORIOS CINFA, S.A.

VALUE TRANSFERS. METHODOLOGICAL NOTE.

This document contains the information necessary for understanding the methodology applied by LABORATORIOS CINFA, S.A. in preparing the document detailing the value transfers carried out to support the healthcare community. All in accordance with paragraph 7.3 of the Code of Conduct on interactions with the healthcare community, approved by the Asociación Española de Medicamentos Genéricos (AESEG) [Spanish Generic Drug Association] of which LABORATORIOS CINFA, S.A. is a member.

In this sense, LABORATORIOS CINFA, S.A. works every day to comply with the guiding principles of the AESEG Code of Conduct: integrity, responsibility, mutual respect, collaboration, respect for the independence of the healthcare community, updating of information, remuneration of services at market value, and transparency.

1. Information on Value Transfers (VT) and their classification.

The Value Transfers published are divided into three groups according to their beneficiaries, which are: (i) Patient Organisations, (ii) Healthcare Organisations and (iii) Healthcare Professionals. In turn, within each of them, a distinction is made between Value Transfers without remuneration, such as donations, grants, contributions to events and meetings, etc., and Value Transfers with remuneration, such as sponsorships and other provisions of services.

2. Breakdown of the composition of the information included in the Value Transfers.

a. Accrual. Value Transfers included in each transparency report.

For the purpose of determining the Value Transfers published in each transparency report, LABORATORIOS CINFA, S.A. applies the temporary principle of accruals.

The VT report published by LABORATORIOS CINFA, S.A. includes the Value Transfers accrued between 1 January and 31 December of each year.

In the case of the Value Transfers consisting of registrations for scientific conferences, the accrual date will be the date on which the scientific conference or event begins, even when the payment is made before or after that date. In the case of other occasional collaborations that are not of an ongoing nature, these will be considered accrued at the time payment is made.

In relation to contracts or Value Transfers of an ongoing nature over the course of one year or even spread over several years, they will be pro-rated and the corresponding amount included in the period covered by the report. On the occasions that the Value Transfers are multi-year, the report may indicate the years in which transfer of the full amount is anticipated.

b. VAT

The Value Transfers will be included at their net amount, excluding any taxes that may apply in each case.

c. Foreign currency

Value Transfers will be published in Euros. In the case of Value Transfers paid in other currencies, the exchange rate used will be that of the date of payment of the corresponding amount.

d. In-kind transfers

In the case of in-kind Value Transfers, these will be valued at their market value for the purpose of inclusion in the transparency report.

3. Transparency report updating and error correction

If any errors are detected in the transparency data published by LABORATORIOS CINFA, S.A., the published report will be updated on the website to indicate the latest error correction.

Legal Notice:

Publication of these data is carried out in accordance with the transparency obligations arising from the Code of Conduct on interactions with the healthcare community approved by AESEG, which is available at the following link:

<https://www.aeseg.es/documentos/codigo-conducta.pdf>

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