

# GRIFOLS

## **NOTE ON THE METHODOLOGY APPLIED FOR THE DISCLOSURE OF TRANSFERS OF VALUE FROM GRIFOLS TO HEALTHCARE PROFESSIONALS AND HEALTHCARE ORGANIZATIONS FOR YEAR 2021**

Since 2015, Grifols has adopted a policy to voluntarily apply the transparency principles set forth within the Code of Practice issued by the *European Federation of Pharmaceutical Industries and Associations* ("EFPIA").

Moreover, and as further clarified below, Grifols has decided to extend EFPIA's transparency principles to all its business divisions and activities and not only to those which fall within the scope of application of EFPIA, that is to say, to those related to medicinal products.

Furthermore, and as member of MedTech Europe, Grifols also applies the guidelines on transparency issued by this association in its *Code of Ethical Business Practices*. To this extent and for the countries which fall within MedTech Europe's geographic scope of influence, Grifols discloses the transfers of value reportable in conformity with the requirements set forth by MedTech Europe and its definition of "Educational Grants".

The content set forth subsequently within this Methodological Note describes the transparency principles voluntarily applied by Grifols based on EFPIA for all of Grifols' business divisions and activities, as well as MedTech Europe's Disclosure Guidelines only to the applicable business divisions.

The year of disclosure corresponds to the calendar year of 2021.

### **EFPIA TRANSPARENCY REPORTING 2021**

#### **I. Introduction.**

This Methodological Note is solely intended as a general guide to understand the contents of Grifols' country reports for the disclosure of transfers of value made in favor of Healthcare Professionals ("HCP") and Healthcare Organizations ("HCO").

Any country-specific considerations that could differ from, or be complementary to, the general methodology described herein, are set forth in the corresponding country-specific report.

#### **II. General Criteria.**

##### **1. Scope of Application**

The transfers of value disclosed for 2021, correspond to those made by any company trading under Grifols, S.A., with an ownership, directly or indirectly, of more than 50%.

Likewise, the transfers of value which are disclosed are those made from any Grifols' business division, that is to say, the Bioscience Division, which does fall within the scope of application of EFPIA, and the Diagnostic, Hospital and Bio Supplies Divisions, in respect of which, even if not falling within the scope of application of EFPIA, Grifols has decided to apply the same transparency principles. Consequently, the transfers of value to be reported according to MedTech Europe's Disclosure Guidelines are included in the EFPIA reports, as well.

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The following general criteria are applicable:

- a) In those countries where the Grifols subsidiary is a member of the local association adhered to EFPIA, the transfers of value are disclosed following the principles set forth by the local association code. Generally, the transfers of value made in favor of HCPs are disclosed on an individual basis, provided that the previous and written consent has been obtained from the HCP in accordance with the applicable personal data protection laws. When such consent is not obtained, the transfers of value are disclosed in an aggregate basis.
- b) The transfers of value made in favor of HCOs are disclosed in an individual basis, unless two or more OS have received a joint transfer of value and it cannot be determined what amount of the transfer of value has received each OS individually, in which case it is published in an aggregate form. Transfers of value related to research and development ("R&D") activities are disclosed in an aggregate basis.
- c) In those countries where Grifols is not a member of the local association adhered to EFPIA, the transfers of value are disclosed following the general principles set forth by EFPIA's Disclosure Code.

Finally, in those countries where, even if under the scope of EFPIA's Disclosure Code, a local law or equivalent legal rule on transparency exists, the transfers of value are disclosed applying such local legal requirements.

## 2. Healthcare Professional (HCP) / Healthcare Organization (HCO)

The transfers of value that are disclosed are those made by Grifols in favor of any HCP and HCO whose principal, primary or main practice is located within a country covered by EFPIA.

## 3. Publication

Grifols is publishing one report per country through Grifols website: [Ethics and compliance | Grifols](#).

In those countries where the Grifols subsidiary is a member of the local association, the publication will be performed according to the local code and it will be performed through a central platform, when applicable.

## III. **Transfers of Value**

The transfers of value which are disclosed are the following:

- a) Services rendered by HCPs and HCOs to Grifols: the fees and expenses covered by Grifols in accordance with each services agreement are disclosed.
- b) Sponsorships paid by Grifols to HCPs to attend educational or promotional events organized by Grifols or by third parties: the costs of registration fees, travel and accommodation covered by Grifols in relation to the event are disclosed. For those registrations to educational or promotional events organized by third parties that are at no charge (because they are included in the sponsorship package selected by Grifols) the amount disclosed is such the HCP would have assumed if they had attended the event by their own means.
- c) Sponsorships agreements entered into by Grifols with third parties for educational events: the actual costs covered by Grifols in accordance with each sponsorship agreement are disclosed.
- d) Donations and grants: the amounts of the donation and grant covered by Grifols in favor of HCOs are disclosed.
- e) Research and Development: the transfers of value derived from R&D activities are disclosed according to EFPIA's Code of Practice. These transfers of value, which are disclosed in an aggregate basis, refer to fees and

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costs relating such activities, as well as those amounts corresponding to research grants. Likewise, when the R&D activities are executed through a Contract Research Organization ("CRO"), the transfers of value made through such CROs are disclosed.

- f) Transfers of Value made by Grifols indirectly (through third parties): when the transfers of value to HCPs and/or HCOs are made through third parties, Grifols discloses such transfers of value in so far Grifols has knowledge of the final recipient.

## IV. Amounts Disclosed

- a) Disclosed amounts correspond to the taxable base of the transfer of value, excluding the applicable taxes. If applicable tax cannot accurately be excluded, then the full amount of such transfer of value is disclosed, that is to say, the transfers of value are disclosed in their gross amount. This might be the case of some accommodation expenses and travel related costs, among others.
- b) The amounts are disclosed in Euros and/or in the official currency of the country of the recipient.

The transfers of value originally made in a different currency, are converted to the official currency of the country of the recipient. The exchange rate applied for the currency conversion, has been obtained from the European Central Bank ([www.ecb.int](http://www.ecb.int)).

The conversion to Euros of the disclosed amounts has been done by applying the average official exchange rate for year 2021 among the corresponding currencies, issued by the European Central Bank.

- c) The amounts disclosed correspond to the transfers of value made during the 2021 calendar year: 1<sup>st</sup> January to 31<sup>st</sup> December 2021, both included.
- d) The general rule applied by Grifols is that a transfer of value is subject to 2021 disclosure, when the date of effective payment occurs within 2021 calendar year.

This general rule is applicable to donations and grants, sponsorship agreements, R&D activities and services rendered by HCPs and HCOs. The costs related to such R&D activities and services, are disclosed in the same disclosure year in which payment for R&D activities and rendered services is effective.

However, for transfers of value consisting *only* in disbursement of costs relating events organized by Grifols or by third parties (that is to say, costs relating registration, travel and accommodation), the date considered for the disclosure of such costs, is the date the event has taken place.

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## MEDTECH EUROPE TRANSPARENCY REPORTING 2021

### **I. Introduction.**

Grifols supports Medical Education through the provision of Educational Grants to HCOs in compliance with the rules set out in the MedTech Europe Code, including the obligation to disclose these Educational Grants. The Code also requires the disclosure of transfers of value provided to Professional Conference Organizers ("PCO") for the advancement of educational purposes, when acting independently of an HCO.

This note is intended to serve as supporting documentation for a comprehensive understanding of the 2021 Grifols disclosure according to the MedTech Europe's Disclosure Guidelines.

### **II. General Criteria.**

#### 1. Scope of Application

The Educational Grants disclosed for 2021, pursuant to the MedTech Europe Code, correspond to those made by any company trading under Grifols, S.A., with an ownership, directly or indirectly, of more than 50%.

The Educational Grants which are disclosed are those made from the Grifols' Diagnostic and Hospital Divisions (excluding subdivisions related to medicines and food supplement products, since these areas are out of the scope of MedTech Europe) to HCOs based or registered within the MedTech Europe geographic area of influence, regardless the Grifols company that performs the payment or the country in which a particular educational event or activity took place.

In those countries where Grifols is subject to the compliance of a local law or equivalent legal rule on transparency, the Educational Grants are disclosed applying such local legal requirements.

#### 2. Process

Grifols establishes a single transparency process to identify and collect all the data referring to Educational Grants pursuant to the Disclosure Guidelines. All funds and payments are identified through review and analysis of financial data and through referencing additional data such as related educational program or event, date of performance, amount and any other information that might be relevant.

Once collected and calculated, the yearly aggregate amount corresponding to each HCO beneficiary has been submitted into the MedTech Europe disclosure platform before 30<sup>th</sup> June 2021. Payments performed through a PCO are also included identifying the HCO as beneficiary. Information on the individual payments is available upon request of the HCO.

Grifols documents the Educational Grants in written agreements, including the provisions regarding information and consent for the publication of the data (when applicable).

#### 3. Publication

Grifols submits all the Educational Grants into the MedTech Europe single platform (Ethical MedTech Europe website) launched for Member Companies to disclose transfers of value in MedTech Europe geographic area of influence.

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The information is publicly available in the following link as of 31<sup>st</sup> August 2021:

[Transparent MedTech](#)

### III. Transfers of Value

The Educational Grants performed to each HCO recipient are disclosed on an aggregate basis related to any of the following categories:

- a. Educational Grants to support Third Parties Organized Events, including support for HCP participation at these events.
- b. Other Educational Grants to HCO, including scholarships, fellowships and/or Grants for public awareness campaigns.

### IV. Amounts Disclosed

- a. Disclosed amounts correspond to the taxable base of the transfer of value, excluding the applicable taxes.
- b. The amounts are disclosed in the official currency of the country of the recipient.
- c. The amounts disclosed correspond to the Educational Grants made during the 2021 calendar year: 1<sup>st</sup> January to 31<sup>st</sup> December 2021, both included. That means, when the date of payment of an Educational Grant falls within 2021 calendar year.

*Note: Additional detailed information is available upon request at [transparency@grifols.com](mailto:transparency@grifols.com).*

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