Local Division Munich
UPC_CFI_1160/2026

Order to lay open books
of the Court of First Instance of the Unified Patent Court
Local Division Munich
issued on 28 October 2026

confidential information has been redacted

CLAIMANT/APPLICANT:

Edwards Lifesciences Corporation, 1 Edwards Way, 92614, Irvine, US

represented by: Bryce Matthewson, Siddharth Kusumakar, Adam Rimmer, Daniel Down, Carolina D'Amato (Powell Gilbert)

DEFENDANTS/RESPONENTS:

1. Meril GmbH, Bornheimer Straße 135-137 - 53119 - Bonn – DE

2. Meril Life Sciences Pvt Ltd., M1-M2, Meril Park, Survey No 135/2/B & 174/2 Muktanand Marg, Chala, Vapi - 396 191 Gujarat - Vapi – IN

3. Meril Italy S.r.l., Piazza Tre Torri 2, 20145, Milan, IT

represented by: Dr. Andreas von Falck, Dr. Roman Würtenberger, Beatrice Wilden, Chia Ching Chuong (Hogan Lovells)

PATENT AT ISSUE:

European patent n° 3 669 828

PANEL/DIVISION:

Panel 1a of the Local Division Munich.

DECIDING JUDGES:
This order has been issued by the full panel.

LANGUAGE OF THE PROCEEDINGS:
English

SUBJECT OF THE PROCEEDINGS:
APPLICATION FOR THE DETERMINATION OF DAMAGES (Art. 68 UPCA, R. 125, R. 126 and R. 131 RoP) WITH REQUEST TO LAY OPEN BOOKS (R. 131.1(c) and R. 141 RoP) here: request to lay open books

PROCEDURAL BACKGROUND AND APPLICATIONS:

1. With the decision of the Local Division Munich issued on 4 April 2025 and served on the parties on the same day (UPC_CFI_501/2023, ORD_598588/2023 in Action Number ACT_597277/2023 and ORD_69128/2024 in Action Number CC_23112/2024), this Court held, inter alia, that Meril GmbH (Meril Germany), Meril Life Science Pvt. Ltd (Meril India) and Meril Italy S.r.l. (Meril Italy), (together, Meril or the respondents):

   (i) infringed EP 3 669 828 B2 (EP 828) owned by Edwards Lifesciences Corporation (Edwards) with respect to the Myval Transcatheter Heart Valve (the Myval THV) and the assembly that comprises the Myval THV and the Navigator THV delivery apparatus (the Myval System), (together, the Infringing Products); and therefore

   (ii) are jointly and severally obliged to compensate Edwards for the damage (including interest) that Edwards has suffered and will suffer as a result of their infringing acts committed since 5 May 2021.

   The Decision has not been appealed and has thus become final.

2. With its brief dated 2 April 2026 Edwards filed an application for the determination of damages, which includes a request for an order to lay open books:

   Therefore, with the present Application for the determination of damages (the Application), which includes a request for an order to lay open books, Edwards requests the Court to:

   I. order the Defendants to lay open their books within 20 (twenty) days from the order, or within such other time period deemed appropriate by this Court, and in particular to provide Edwards with the information specified in section D below, pursuant to R. 131.1(c) and 141(c) RoP (Request I); and

II. (after the procedure for the laying open of books is complete) determine the damage - in an amount to be specified following said procedure - suffered by Edwards since 5 May 20215 as a result of the infringing acts committed by Meril, together with interest thereon, pursuant to Art. 68 UPCA and R. 125, R. 126 and R. 131.2 RoP (Request II).

In relation to each Defendant, for the relevant period (i.e., from 5 May 2021) and in respect of each country within the Territory for Relief, Edwards requests access to the following additional information to determine the damage suffered by Edwards due to the infringement of EP 828:

(i) in respect of the Other Relevant Devices, information regarding the extent to which the Defendants and each of them have offered, placed on the market, used, or imported or stored for the said purposes, each of these devices and their related accessory devices within the Territory for Relief;

(ii) any reports or policies in relation to discounts, rebates, returns, credit-note practices, with allocation by customer and country, to determine the effective net revenues earned by each of the Defendants from the sale of All Relevant Devices (separately per device);

(iii) an indication of the variable/incremental costs attributable to All Relevant Devices (separately per device), which are necessary to establish the unfair profits and the contribution margin gained by the Defendants (profits being calculated by deducting from net revenues only the so-called variable/incremental costs, i.e., the costs directly attributable to the infringing devices27). These costs include, for example, costs of raw materials, and costs of manufacturing and distributing the infringing devices;

(iv) a detailed breakdown of any indirect and fixed costs that the Defendants intend to seek to deduct and the specific accounting and allocation methodologies used to apportion such overheads to All Relevant Devices (separately per device);

(v) accounting books and records relating to All Relevant Devices (separately per device), including VAT registers, inventories, annual financial statements, stock/warehouse registers, management and accounting statements (general ledger, sub-ledgers, trial balances), as well as tax statements;

(vi) inter-company financial data and flows, to avoid the risk of "profit shifting" through artificial transfer prices, internal royalties, or management fees. To determine the true aggregate profits derived from the infringing activities, documentation relating to financial flows between the Defendants is required, including inter-company agreements, transfer-pricing policies, and records of royalty, service, or fee

payments connected with All Relevant Devices (separately per device);

(vii) all executed or draft licence agreements entered into by Meril relating to All Relevant Devices (separately per device), to the technology at issue or to comparable technologies, including (a) the identity of the products considered comparable; (b) the royalty rates or licence fees agreed by Meril for those products; (c) the basis on which those royalties or fees were calculated (e.g., percentage of sales, lump sum); and (d) the duration and territorial scope of such licences;

(viii) any notes, memos or other documents detailing the projected and actual sales of All Relevant Devices (separately per device) in each jurisdiction within the Territory for Relief, including for the period in which each of these products was launched (i.e. including periods prior to 5 May 2021);

(ix) details of any approvals, tenders, reimbursement agreements or other such agreement in which one of the Other Relevant Devices has been "substituted" for the Infringing Products; and

(x) notes, memos or other documents detailing how the Other Relevant Devices' approval process has been carried out, and the length of time required for the Infringing Product, and separately, the Other Relevant Devices, to obtain CE mark approval.

3. Edwards explained that Meril already disclosed the following information:

(i) between May and July 2021, Meril Germany sold four kits comprising the Myval THV and the Navigator THV delivery apparatus, for total revenues of EUR 48,000;
(ii) between May 2021 and March 2025, Meril India sold
(a) 440 kits comprising the Myval THV and the Navigator THV delivery apparatus, for total revenues of EUR 3,755,887;
(b) 3,047 Myval THVs,17 for total revenues of EUR 23,406,795;18 and
(c) 3,010 Navigator THV delivery apparatuses, for total revenues of EUR 3,496,28919, within the Territory for Relief.

4. Edwards argues that as a result of the infringement of EP 828, Meril has also sold related accessory products, including the Navigator delivery apparatuses, crimping devices, delivery sheaths, and balloon catheters. Such accessory products constitute "convoyed" goods, namely products that would not have been sold but for the underlying infringement. Further, as a result of the infringement of EP 828, Meril has established (a) relationships with clinicians responsible for the implantation of THV devices; (b) a distribution network for THV devices; (c) a clinical evidence base which it uses to market the "Myval Series", including devices other than the Infringing Products, i.e., the Octacor THV / System, Octapro THV / System, and Octapro+ THV / System

(together, the "Other Relevant Devices"; and (d) other relationships and knowledge regarding the THV market within the Territory for Relief. Edwards understands that the CE marks granted in respect of the "Other Relevant Devices" have been granted on the basis that no "significant changes" have been made to their design and intended purpose as compared to the "legacy device", being the Myval System (per Medical Device Regulation 2017/745, Art. 120.324). As a consequence, these devices have essentially been able to "ride on the back" of the approval given for the Myval System, a device which infringes EP 828. Consequently, but for the infringement of EP 828, Meril would not have been able to obtain approval for these other devices in Europe or at least would not have been able to avoid undergoing a full MDR certification process – i.e., submitting an MDR application, undergoing assessment of the technical documentation demonstrating conformity with MDR requirements and obtaining approval of the MDR evaluation package - which would have delayed approval by several years. Edwards also understands that Meril has "substituted" one THV device for another in the context of national approvals, tenders, etcetera where a particular THV device has ceased to be available due to the grant of an injunction. As a result, Meril has been able to use an infringing device to establish a foothold in the market, and then substitute a different device when that device ceased to be available as a result of activities which have been found by a court to infringe Edwards' patent rights. In order to understand the extent to which Meril has benefited from the infringement of EP 828, specific information is required concerning (i) how the approval process of each of the "Other Relevant Devices" has been carried out (and in particular the extent to which each subsequent product relied upon the approval of the Myval THV and Myval System); (ii) how the launch of each of these "Other Relevant Devices" has differed in each market; and (iii) where a Myval THV or Myval System approval, tender or the like has been "substituted" by one of the "Other Relevant Devices". Meril has used the Infringing Products as a "springboard" to launch "Other Relevant Devices" within the Territory for Relief, thereby securing an unlawful head start in development, validation, customer adoption and market positioning. Therefore, all the economic consequences associated with springboard effect enjoyed by Meril should be taken into account in the calculation of the damages unlawfully suffered by Edwards. Accordingly, in order to assess the extent of damages payable to Edwards it is necessary to consider the supply of the "Infringing Products" together with their related accessory products, and the "Other Relevant Devices" together with their related accessory products (together, "All Relevant Devices").

5. With brief dated 10 June 2026 Meril filed a DEFENCE TO APPLICATION FOR THE DETERMINATION OF DAMAGES WITH REQUEST TO LAY OPEN BOOKS:

I. the Applicant's request to lay open books as defined in section A., item I., of the Application, in connection with section D. (mn. 43, items (i) to (x)), be dismissed to the extent specified below:

"1. the Applicant's request in mn. 43, item (i) in its entirety;
2. the Applicant's requests in mn. 43, item (ii) to (viii) insofar as they relate to "All Relevant Devices" other than "Infringing Devices/Products";
3. the Applicant's request in mn. 43, item (ii), further insofar as it relates to "policies" and "reports" as further specified in mn. 148 et seq. below;
4. the Applicant's request in mn. 43, item (v), further insofar as it refers to "VAT registers, inventories", "stock/warehouse registers, management […] statements (general ledger, sub-ledgers, trial balances)";
5. the Applicant's request in mn. 43, item (vi), further insofar as it relates to "inter-company agreements, transfer-pricing policies";
6. the Applicant's request in mn. 43, item (vii), further insofar as it relates to "draft licence agreements", "comparable technologies, including (a) the identity of the products considered comparable" and "c) the basis on which those royalties or fees were calculated (e.g., percentage of sales, lump sum)";
7. the Applicant's request in mn. 43, item (viii), further insofar as it relates to "any notes, memos", "projected sales";
8. the Applicant's request in mn. 43, item (ix) in its entirety;
9. the Applicant's request in mn. 43, item (x) in its entirety;

II. it be ordered that the Defendants be granted a reasonable period of no less than twelve (12) weeks to comply with the order to lay open books;

III. it be ordered that information to be provided under the order be classified as "confidential information" pursuant to Art. 58 UPCA, Rule 144.1(a) RoP and Rule 190.1, .4 RoP and that appropriate measures for the protection of the information to be provided be implemented, in particular by ordering:

1. that access to the information be restricted, on part of the Applicant, to the following persons only:

a) one employee of the Applicant's accounting team not involved in the prosecution of patents for the Applicant;

b) the following representatives of the Applicant:

- Mr. Siddharth Kusumakar
- Mr. Bryce Matthewson
- Mr. Adam Rimmer

and two additional named persons at Powell Gilbert LLP, actively involved in these proceedings, which may be other lawyers, patent attorneys or support staff;

2. that the information and documents referred to under III. be treated as confidential by the persons referred to under III.1.; that such information must not be used outside of these court proceedings or for purposes unrelated thereto, especially not for commercial, strategic or competitive purposes; that the information must not be disclosed to any person other than the persons identified under III.1., except to the extent that it has lawfully come to the knowledge of such receiving party outside of these proceedings, provided that the receiving party has obtained it on a non-confidential basis from a source other than the Applicant or its affiliates, provided that such source is not bound by a confidentiality agreement with the Applicant or its affiliates;

3. that the information must be stored securely in accordance with the confidentiality obligations;

4. that no copies must be made beyond what is strictly necessary for the proceedings and that any such copies must remain restricted to the persons in III.1. and that any copies and confidential material must be returned or destroyed after the closure of the present proceedings, the destruction to be confirmed in writing;

5. that no extraction, summaries, or reproduction of sensitive information outside pleadings to be submitted in the present proceedings is permitted;

6. that the obligation to maintain secrecy under III. shall continue to apply after the present proceedings have been concluded;

7. that the information and documents referred to under III. shall also be treated as confidential in accordance with the above terms by any person not referred to under III.1. who obtains knowledge of it as a result of his or her involvement in the present proceedings. Such information must not be used or disclosed outside of these court proceedings, except to the extent that it has come to the knowledge of the receiving party outside of these proceedings, provided that the receiving party has obtained it on a non-confidential basis from a source other than the Applicant or its affiliates, provided that such source is not bound by a confidentiality agreement with the Applicant or its affiliates;

8. that, in the event of a culpable breach of the order pursuant to Request III., an appropriate penalty, to be determined by the Court having regard to the circumstances of each case, be paid to the Court for each culpable breach of that order;

9. that if the Applicant's representatives named under III.1.b) make use of the possibility of giving other members of their team access to information classified as confidential, it is their responsibility to ensure that their team maintains the confidentiality of the information. In the event of a culpable breach of the confidentiality obligations, Mr.

Siddharth Kusumakar, Mr. Bryce Matthewson and Mr. Adam Rimmer would therefore be liable. This also applies to any breach of the duty of confidentiality by any member of their team to whom they have granted access;

10. that, when publishing an order or decision (or any other announcement) in the present proceedings, all confidential information under III. must be redacted to prevent disclosure;

11. that Defendants be allowed to redact the confidential details outside the subject of the disclosure information;

IV. if any of the Requests I. to III. or V. is rejected, in whole or in part, leave for appeal be granted;

V. if any of the Requests I. to IV. is rejected, in whole or in part, it be ordered that the order must not be enforced before the appeal deadline has expired or, if an appeal (or an application for review) is filed, until the end of such proceedings."

6. Meril argued that Rule 141 RoP establishes a narrowly circumscribed, purpose-driven mechanism that should not be expanded to become a general tool for fishing expeditions. Edwards' request largely amounts to exactly that: a fishing expedition. Therefore, any request that exceeds what is strictly necessary for calculating damages arising from the infringement is incompatible with the UPC's legal framework. Consequently, information regarding non-infringing 'other relevant devices' under the doctrine of springboard damages, CE marking procedures or approvals, tenders, and reimbursement agreements is unnecessary. Even if the remaining request is justified, the scope of the relief sought is overly broad and must be limited.

7. With a brief dated 1 July 2026 Edwards filed a REPLY TO DEFENCE TO REQUEST TO LAY OPEN BOOKS (FILED IN RELATION TO APPLICATION FOR THE DETERMINATION OF DAMAGES). In that brief, Edwards provided some 'clarifications' regarding the scope of the relief sought and commented on the confidentiality request:

"For the reasons set out below, Edwards Lifesciences Corporation respectfully requests that this Court

I. refuse the Defendants' Confidentiality Request (as defined in paragraph 75 below); or in the alternative,

II. in the event that the Court grants a confidentiality order in respect of the information, the persons listed in paragraph 83 be entitled to access the information:

- up to three members of the Applicant's inhouse legal team;
- up to two members of the Applicant's accounting team;
- up to four external experts, provided that such experts are subject to reasonable confidentiality restrictions; and
- any partner or employee of Powell Gilbert LLP and / or Powell Gilbert (Europe) LLP."

8. With brief dated 15 July 2026 Meril filed a REJOINDER TO THE REPLY TO THE DEFENCE TO THE APPLICATION FOR THE DETERMINATION OF DAMAGES WITH REQUEST TO LAY OPEN BOOKS.

9. On 11 August 2026 an interim conference via videoconference was held. Reference is made to the R. 105.5 order.

10. With brief dated 21 August 2026 Edwards informed the Court of the following:

"Following the Interim Conference and at the Court's request, the Parties have engaged in discussions with a view to agreeing the terms of a confidentiality club pursuant to which the information requested in Edwards' Disclosure Application may be disclosed, should disclosure of the requested information be ordered. The terms of the proposed confidentiality club agreed between the Parties are set out below:

a. *All material provided by Meril pursuant to Edwards' Request to lay open books be designated as 'Confidential Information', unless such information was already provided to Edwards pursuant to Item V of the Munich Local Division's Decision of 4 April 2025 or is otherwise identified by Meril as being non-confidential when provided;*

b. *Access to the Confidential Information be limited to the following persons (the Confidentiality Club):*
    i. *All named employees and partners of Powell Gilbert LLP and Powell Gilbert (Europe) LLP who are actively involved in the dispute between Edwards and Meril;*
    ii. *Mr* [redacted] *and*
    iii. *Two members of Edwards' in-house accounting team, such persons to be named in advance of being granted access;*

c. *The Confidential Information be treated as confidential by the members of the Confidentiality Club, meaning that:*

    i. *The Confidential Information be used only for the purposes of these proceedings; and*

ii. *The Confidential Information not be disclosed to any persons other than members of the Confidentiality Club, except to the extent that it has lawfully come to the knowledge of such receiving party outside of these proceedings, provided that the receiving party has obtained it on a non-confidential basis from a source other than Edwards or its affiliates and provided that such source is not bound by a confidentiality agreement with Edwards or its affiliates;*

d. *The Confidential Information be stored securely in accordance with the confidentiality obligations listed in c. above;*

e. *No copies of the Confidential Information are to be made beyond what is strictly necessary for the proceedings and that any such copies must remain restricted to the members of the Confidentiality Club and that, subject to f. below, any copies (including any extractions, summaries, or reproductions thereof) and confidential material must be returned or destroyed within two weeks after the closure of the present proceedings, the destruction to be confirmed in writing;*

f. *Powell Gilbert LLP and Powell Gilbert (Europe) LLP be entitled to retain one electronic copy of the Confidential Information following the closure of the present proceedings;*

g. *No extraction, summaries, or reproduction of the Confidential Information shall be made other than for the purposes of these proceedings, and any such document shall be treated as Confidential Information in accordance with these provisions;*

h. *The obligation to maintain confidentiality under c. above shall continue to apply after the present proceedings have been concluded;*

i. *The Confidential Information shall also be treated as confidential in accordance with the above terms by any person who is not a member of the Confidentiality Club who obtains knowledge of it as a result of his or her involvement in the present proceedings. Such information must not be used or disclosed outside of these court proceedings, except to the extent that it has come to the knowledge of the receiving party outside of these proceedings, provided that the receiving party has obtained it on a non-confidential basis from a source other than Edwards or its affiliates, provided that such source is not bound by a confidentiality agreement with Edwards or its affiliates;*

j. *That, in the event of a culpable breach of the confidentiality order by Edwards, any of the members of the Confidentiality Club or any other person who obtained knowledge of the Confidential Information in accordance with item i. an*

appropriate penalty, to be determined by the Court having regard to the circumstances of each case, be paid to the Court for each culpable breach of that order by those;

k. *That, the parties jointly request that, when publishing an order or decision (or any other announcement) in the present proceedings, all Confidential Information shall be redacted to prevent disclosure to individuals outside the Confidentiality Club;*

l. *That Meril be allowed to redact confidential information that is outside the scope of the Court's Order to lay open books; and*

m. *Either party be entitled to apply for a variation of the above in the absence of any agreement between the parties with regard to the addition of further persons, replacing a person, and the addition of categories of persons to the Confidentiality Club following the Order to lay open books.*

n. *This agreement shall have no effect on the allocation of costs.*

Following the Interim Conference and at the Court's request, the Parties have engaged in discussions with a view to agreeing (i) whether Edwards would enforce an Order to lay open books pending appeal, and (ii) the time period pursuant to R. 144.1(b) RoP (see mn. 9 of the Interim Conference Order). The parties have reached the following agreement on these issues:
E.1. PERIOD FOR THE PROVISION OF INFORMATION PURSUANT TO EDWARDS' REQUEST TO LAY OPEN BOOKS / APPEALS

1. Subject to 2 below, Meril shall provide to Edwards the ordered information within 12 weeks of the date of the Order to lay open books;

2. In the event that either party appeals the first instance Order to lay open books, such appeal shall have suspensive effect in respect of the entire Order to lay open books irrespective of the scope of the appeal. In such circumstances the period under 1. above shall resume from the date of the final Order in any appeal proceedings, or such other period ordered by the Court of Appeal.

E.2. PERIOD FOR CONTINUATION OF PROCEDURE FOR THE AWARD OF DAMAGES PURSUANT TO R. 144

3. The period for the continuation of the Procedure for the award of damages (Rs. 144.1(b) / 144.2 RoP) be 4 months from the date on which Meril complies with the Court's Order to lay open books and provides access to the relevant information."

11. In addition, Edwards explained its standpoint on the question of partial withdrawals as follows:

"11. Taking each of the alleged withdrawals identified by Meril in turn:

I. […]

II. Discounts, rebates, returns and credit-notes (see mn. 65 of the Reply, mn. 148 et seqq. of the Defence, and mn. 8 of the Rejoinder)

a. At mn. 8 of the Rejoinder, Meril allege that Edwards' clarification that information relating to discounts, rebates, returns and credit-note practices is sought only insofar as such information is not already contained within invoices or other financial accounting documents to be provided by Meril amounts to a partial withdrawal of the request. This allegation is without basis.

b. Edwards originally requested: "any reports or policies in relation to discounts, rebates, returns, credit-note practices, with allocation by customer and country, to determine the effective net revenues earned by each of the Defendants from the sale of All Relevant Devices (separately per device)" (Disclosure Application, mn. 43(ii), emphasis added).

c. It is apparent from the wording of the request itself that the information is sought solely for the purpose of determining the effective net revenues earned by Meril from the sale of All Relevant Devices. The request was never directed at obtaining duplicative information. If information concerning discounts, rebates, returns or credit notes is already fully reflected in invoices or other financial accounting records to be produced by Meril, there is plainly no need for the same information to be provided again in a different format. However, Edwards is of course unable to know what specific information will be contained in Meril's invoices or other financial accounting records and accordingly needs to frame its requests in a way which ensures that all relevant information is covered.

d. Accordingly, Edwards' statement in the Reply that it seeks such information only insofar as it is not already contained within invoices Page 6 or other financial accounting information does not constitute a withdrawal of any part of the request. It merely makes explicit a limitation that was already implicit in the original request and reflects the purpose for which the information is sought.

III. Accounting books and records, annual financial statements and accounting statements (see mn. 66 of the Reply, mn. 151 et seqq. of the Defence and mn. 8 of the Rejoinder).

a. In its Reply, Edwards clarified that it is content to receive only Meril's accounting books and records, annual financial statements, accounting statements and tax statements (without requiring separate production of documents such as VAT registers, inventories or stock/warehouse registers), provided that those documents contain details of Meril's profits and expenses in relation to All Relevant Devices.

b. This clarification was prompted by Meril's position in its Defence. Edwards understood that Meril did not oppose production insofar as the request was limited to "accounting books and records, annual financial statements, accounting statements as well as tax statements" (mn. 152, Defence).

c. Edwards did not abandon its request for information concerning Meril's profits and expenses. Rather, it indicated that the disclosure obligation could be satisfied through production of accounting books and records, annual financial statements, accounting statements and tax statements, provided those documents contain the relevant information. The clarification therefore concerns the means by which the information may be provided, rather than the underlying information sought.

d. If those documents already contain the necessary information concerning Meril's profits and expenses in relation to All Relevant Devices, there is plainly no need for additional categories of accounting documents to be produced. In those circumstances, further documents such as VAT registers, inventories or stock registers would not materially assist the Court or Edwards in determining the appropriate level of damages.

e. Accordingly, Edwards' position clarifies the manner in which the Page 7 requested information may be provided, rather than the substance of the information sought. The underlying request remains directed at obtaining the information necessary to assess Meril's profits and expenses in relation to All Relevant Devices.

IV. Information concerning inter-company finances, including the operation of inter-company policies or agreements (see mn. 67 of the Reply, mn. 155-156 of the Defence, and mn. 8 of the Rejoinder)

a. Mn. 67 of the Reply confirms that the inter-company information sought is limited to information relating to the actual implementation of inter-company policies or agreements referred to in the Disclosure Application and does not extend to policies and agreements that have not been put into effect. This is already reflected in the purpose of the original request, namely to "determine the true aggregate profits derived from the infringing activities" (Disclosure Application, mn. 43(vi)).

b. Indeed, policies or agreements that were never implemented could not have affected Meril's revenues, costs, profits or expenses and could not materially assist in determining the profits derived from the sale of All Relevant Devices.

c. Accordingly, Edwards' clarification does not constitute any narrowing or withdrawal of the request. It merely clarifies what was already implicit in the Disclosure Application.

V. Licence agreements (mn. 68 of the Reply, mn. of the 157-158 Defence, and mn. 8 of the Rejoinder)

a. Edwards requested details of "all executed or draft licence agreements entered into by Meril" (Disclosure Application, paragraph 43(vii)). Edwards subsequently clarified that it seeks only those licence agreements that were actually entered into by Meril, and not drafts that were never concluded or implemented (Reply, mn. 68).

b. This clarification does not alter the substance of the request, which is to identify licensing arrangements capable of informing the assessment of damages. Rather, Edwards has simply clarified that it does not seek copies of license agreements which were not entered into, as is already apparent from the request ("entered into by Meril")."

12. Edwards underlined its position that these clarifications to the wording of the request to lay open books do not constitute an amendment to the case and accordingly do not require an application pursuant to Rule 263 RoP. If the Court however considers that an application pursuant to R. 263 RoP is required, Edwards requests leave to unconditionally limit their request pursuant to R. 263.3 RoP, in accordance with the Interim Conference Order. Edwards set out below the relevant requests in the form sought to be relied upon. Changes from the requests are shown by way of red colouring.

"34. Pending the provision of further information pursuant to the present Application, Edwards will say that in determining the damages it has suffered, the Court should take into account, inter alia, the following:

(…)

(ii) As a result of the infringement of EP 828, Meril has also sold related accessory products, including the Navigator delivery apparatuses, (…), delivery sheaths, and balloon catheters.

(…)

43. In relation to each Defendant, for the relevant period (i.e., from 5 May 2021) and in respect of each country within the Territory for Relief, Edwards requests access to the following additional information to determine the damage suffered by Edwards due to the infringement of EP 828:

(i) in respect of the Other Relevant Devices, information regarding the extent to which the Defendants and each of them have offered, placed on the market, used, or imported or stored for the said purposes, each of these devices and their related accessory devices within the Territory for Relief;

(ii) insofar as not already contained in invoices and other financial/accounting information to be provided by the Defendants, any reports or policies in relation to discounts, rebates, returns, credit-note practices, with allocation by customer and country, to determine the effective net revenues earned by each of the Defendants from the sale of All Relevant Devices (separately per device);

(iii) an indication of the variable/incremental costs attributable to All Relevant Devices (separately per device), which are necessary to establish the unfair profits and the contribution margin gained by the Defendants (profits being calculated by deducting from net revenues only the so-called variable/incremental costs, i.e., the costs directly attributable to the infringing devices). These costs include, for example, costs of raw materials, and costs of manufacturing and distributing the infringing devices;

(iv) a detailed breakdown of any indirect and fixed costs that the Defendants intend to seek to deduct and the specific accounting and allocation methodologies used to apportion such overheads to All Relevant Devices (separately per device);

(v) accounting books and records relating to All Relevant Devices (separately per device), including VAT registers, inventories, annual financial statements, stock/warehouse registers, management and accounting statements (general ledger, sub-ledgers, trial balances) as well as tax statements. To the extent that the Defendants' accounting books and records, annual financial statement, accounting statements as well as tax statement contain details of the Defendants' profits and expenses in relation to All Relevant Devices, this request should be understood as being limited to such documents;

(vi) inter-company financial data and flows, to avoid the risk of "profit shifting" through artificial transfer prices, internal royalties, or management fees. To determine the true aggregate profits derived from the infringing activities, documentation relating to financial flows between the Defendants is required, including intercompany agreements, transfer-pricing policies, and records of royalty, service, or fee payments connected with All Relevant Devices (separately per device), insofar as the information relates to the actual implementation of such policies or agreements;

(vii) all executed or draft licence agreements actually entered into by Meril relating to All Relevant Devices (separately per device), to the technology at issue or to comparable technologies, including (a) the identity of the products considered comparable; (b) the royalty rates or licence fees agreed by Meril for those products; (c) the basis on which

those royalties or fees were calculated (e.g., percentage of sales, lump sum); and (d) the duration and territorial scope of such licences.

(viii) any notes, memos or other documents detailing the projected and actual sales of All Relevant Devices (separately per device) in each jurisdiction within the Territory for Relief, including for the period in which each of these products was launched (i.e. including periods prior to 5 May 2021), provided that documents relating to projected sales are requested only to the extent that they illustrate projections, forecasts, modelling, or other analyses of the anticipated launch of the relevant product;

(ix) details of any approvals, tenders, reimbursement agreements or other such agreement in which one of the Other Relevant Devices has been "substituted" for the Infringing Products; and

(x) notes, memos or other documents detailing how the Other Relevant Devices' approval process has been carried out, and the length of time required for the Infringing Product, and separately, the Other Relevant Devices, to obtain CE mark approval."

13. Finally, Edwards explained its understanding of Meril's position in respect of each of the remaining requests. Reference is made to Edwards`s brief dated 21 August 2026 pages 13-16, mn. 28.

14. With brief dated 3 September 2026 Meril replied to Edwards' last brief. Meril confirmed the agreements on confidentiality and enforcement. Meril underlined its view that the "clarifications" brought forward by Edwards are in fact partial withdrawals. Therefore, Edwards should in any event bear the costs partially. Further Meril commented on Edwards' understanding of the parties' positions on the remaining requests. Reference is made to Meril`s brief dated 3 September 2026, pages 6-10, mn. 6.

15. On 10 September 2026 an oral hearing was held.

16. This decision was announced in open court on 28 October 2026.

GROUNDS

17. The request to lay open books is admissible but only partly successful.

Formal requirements

18. A request to lay open books pursuant to Rule 141 of the Rules of Procedure (RoP) is an optional but integral part of the application for the determination of damages (Rule 131.1(c) RoP.

19. As a procedural rule, it is to be applied by the Unified Patent Court regardless of the applicable material law on damages for specific disputed periods.

20. The formal requirements have been met, which is not disputed.

Substantive requirements

21. Substance-wise, an order to lay open books will only be granted if it falls within the framework of the regulatory mechanism set out in the Rules of Procedure, and if it is proportionate.

22. With regard to the framework within the Rules of Procedure, due account must be taken of Rule 191 RoP, as Rule 141(b) RoP makes it mandatory for the applicant to disclose, in the request, details of any information ordered by the court and provided by the other party pursuant to Rule 191 RoP.

23. Rule 191 RoP permits the court, at the request of one party and upon providing a reason, to order the other party to disclose information in their possession that is necessary for advancing that party's case. Clearly, this rule is intended to facilitate the disclosure of substantive information, focusing on the question, 'What happened?' In contrast, Rule 141 concerns access to accounting information to facilitate the calculation of damages, and is therefore directed at the question, 'What are the financial details of what happened?'

24. This is underpinned by paragraph c of Rule 141 RoP, which states that information subject to a request to lay open books may include documents relating to the turnover and profits generated by the infringing products; the extent to which the infringing process has been used; and accounts and bank documents. It may also include any related documents concerning the infringement.

25. It must be stressed that, given the wording of this paragraph, information relating to the financial details of non-infringing products and services is not categorically excluded, given that the list is open and introduced with the words 'in particular'.

26. However, as any order pursuant to Rule 141RoP must be proportionate, the possibility of ordering access to information is limited, particularly with regard to information relating to non-infringing activities.

27. The need to take the principle of proportionality (and fairness/equity) into account follows from Art. 42 UPCA, the Preamble to the RoP (2-6) and Art. 10.3 and Art. 13.1 of the Enforcement Directive. The latter demands that damages awarded to the patent owner are proportionate to the actual prejudice suffered as a result of the

infringement. By virtue of Art. 20 UPCA, the Unified Patent Court shall apply Union law in its entirety and respect its primacy.

28. One aspect of proportionality is necessity. Any action ordered must be necessary in order to achieve the intended goal. Therefore, access to information must not be granted if it is not useful for calculating damages, as governed by Art. 68 UPCA or the applicable national law on damages. In other words, if it is clear that financial details relating to specific activities cannot be considered when calculating damages, a request to open books with regard to these activities must be rejected.

Principles of damage calculation

29. Art. 68 UPCA provides:

„1. The Court shall, at the request of the injured party, order the infringer who knowingly, or with reasonable grounds to know, engaged in a patent infringing activity, to pay the injured party damages appropriate to the harm actually suffered by that party as a result of the infringement.

2. The injured party shall, to the extent possible, be placed in the position it would have been in if no infringement had taken place. The infringer shall not benefit from the infringement. However, damages shall not be punitive.

3. When the Court sets the damages:

(a) it shall take into account all appropriate aspects, such as the negative economic consequences, including lost profits, which the injured party has suffered, any unfair profits made by the infringer and, in appropriate cases, elements other than economic factors, such as the moral prejudice caused to the injured party by the infringement; or

(b) as an alternative to point (a), it may, in appropriate cases, set the damages as a lump sum on the basis of elements such as at least the amount of the royalties or fees which would have been due if the infringer had requested authorisation to use the patent in question.

4. Where the infringer did not knowingly, or with reasonable grounds to know, engage in the infringing activity, the Court may order the recovery of profits or the payment of compensation."

30. This text resembles more or less Art. 13 of the Enforcement Directive.

31. The damage to be compensated for as a result of an infringement of an intellectual property right is to be seen in the impairment of the absolute right and the associated

possibilities of use, which are exclusively reserved for the proprietor. The damage consists in the infringer exploiting for their own benefit the specific market opportunities afforded by the intangible protected subject-matter, thereby simultaneously depriving the proprietor of the right of the opportunity to utilise them. The aim of the methods for calculating damages is to determine the amount necessary and appropriate to compensate for this damage, and thus to determine the economic value of the industrial property right and the market opportunities embodied therein. This is captured by the expected but lost profit of the proprietor of the intellectual property right, by the actual profit of the infringer, or by the expected profit that reasonable contracting parties would have associated with the conclusion of a licence agreement for the use of the intellectual property right.

32. What is undoubtedly relevant for the assessment of the infringer's profits is, first and foremost, the turnover (and profit) that the infringer generates in the course of its business operations with the patent-protected device as such. However, this does not yet define the possible scope of the liability for damages.

33. Further profits may also be claimed under certain circumstances. For the patent infringer's profits to be recoverable by the patent proprietor, they must be related to the patent and the patent infringement in such a way that they are, for that very reason, "unfair profits made by the infringer" or in other words equitably due to the patent proprietor. This is because the claim for the surrender of profits is based on the consideration that it would be inequitable to allow the infringer to retain profits derived from the culpable, unauthorised use of the intellectual property right. It aims to compensate for the fact that, in commercial transactions, the infringer has exploited the teaching of the invention and thereby appropriated for themselves the market opportunity allocated by the legal system to the holder of the intellectual property right. The confiscation of the infringer's profits also serves to penalise the harmful conduct and, in this way, to prevent infringements of intellectual property rights, which are particularly in need of protection. Damages must however not be punitive. Therefore, when calculating the infringer`s profit the award must not exceed the amount necessary to compensate for the actual damage caused by the infringement.

34. The extent to which the profits realised are attributable to the infringement of the intellectual property right cannot usually be determined precisely but only estimated. The necessary causal link between the infringement of the intellectual property right and the profit realised must not be understood solely in terms of adequate causality. Even in the case of profits derived from the marketing of devices manufactured in accordance with a patent, it must rather be determined, on a discretionary basis, whether and to what extent the profit realised is reasonably attributable to the characteristics of the sold item associated with the infringed intellectual property right or to other factors. Profits that are causally related but too far removed should not be attributed as having no sufficient connection with the infringement.

35. On this basis, the claim for the surrender of the infringer's profits also encompasses ancillary transactions which, whilst not constituting an act of use within the meaning of Art. 25, 26 UPCA, are nevertheless concluded in a causal connection with acts of infringement and have a sufficient link to the infringing subject-matter.

36. Such a sufficient connection exists, in any event, in the case of profits from transactions involving consumables or reusable devices intended for use with a patent-infringing device. However, this only applies when those transactions are causally linked to the patent infringement. As with the profit derived from placing the infringing article on the market, the profit derived from the sale of consumables in such scenarios will, as a rule, not be based solely on the infringement, but on other factors that were decisive for the customer's purchasing decision. However, this does not alter the fact that the profit is in any event also based on the patent infringement, because the distribution of consumables or any other related accessory devices, respectively, would not have been possible, or not to the same extent, without the placing on the market of the patent-infringing device. This is particularly evident in situations where the consumable or any other related accessory devices, respectively, is, by its very nature, tailored to the protected device, or where sourcing from a single supplier offers advantages for other reasons. A defining feature of the distribution of consumables or any other related accessory devices, respectively, is precisely the close link to the infringing business, which quite naturally paves the way for further revenue from the supply of consumables or any other related accessory devices, respectively, as these are necessary to put the infringing product into proper operation or to continue using it. This almost inevitable connection necessitates the extension of liability for damages to include such subsequent transactions as well.

37. Therefore, when calculating the damage caused by a patent-infringing offer, also profits derived from the performance of a contract causally linked to that offer must not be disregarded merely because the acts carried out in performance of the contract were carried out with non-infringing devices.

38. On the other hand, as previously mentioned, if it can be ruled out with sufficient certainty that certain information will never be useful for calculating damages because the preconditions mentioned above are not met, the request to lay open books with respect to this information must be (partly) rejected.

39. For periods prior to the coming into force of the Agreement on a Unified Patent Court, the calculation of damages must be based on the national law of the relevant member states in which the infringing activities took place. As Art. 69 UPCA is, like all relevant national laws, based on the Enforcement Directive, it can be assumed that there are no significant differences that would disadvantage the patent owner. Any party wishing to rely on national differences must plead and provide proof of the relevant national law

and how it is applied (Court of Appeal, decision of 17 August 2026, UPC-CoA_365/2025 and 367/2025).

Partial withdrawal

40. The 'clarification' made by Edwards to the operational part of their request amounts to an unconditional partial withdrawal. The court grants leave for this pursuant to Rule 263.3 RoP.

Application to the present case

41. Applying the above principles to the present case, it can be concluded that profits made from selling 'related accessory devices' alongside infringing devices must be considered. Profits earned from 'other relevant devices' and 'related accessory devices' are generally not to be considered. If Meril participated in a tender offering at least one infringing device, consideration cannot be ruled out at this point. This applies even if the tender offer has been amended subsequently and the infringing device replaced with a non-infringing 'other relevant device'. The extent to which these profits will be considered will be decided at a later stage.

Sales with "related accessory devices"

42. Meril did not object to (information regarding) profits made from the sale of 'related accessory devices' being considered alongside those from infringing devices. This is because devices such as the crimping device are tailored to the properties of the infringing Myval THV device and designed to be used together.

Sales with "other relevant devices"

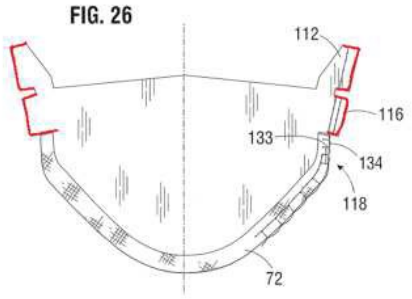
43. It cannot be ruled out at this point that profits earned with 'other relevant devices' and related accessory devices' along with them are to be taken into account if Meril participated in a tender offering at least one infringing device. This applies, as explained above, even if the tender offer has been amended subsequently and the infringing device was replaced with a non-infringing 'other relevant device'. This is because the infringing activity is participating in the tender with an infringing device. Participation in a tender constitutes an offer in the sense of Art. 25(a) UPCA and therefore constitutes an infringing activity. Even if the infringing device is replaced with a non-infringing device later on, any profits earned thereafter are causally linked to the infringing offer that secured the tender. Therefore, these profits might be considered as unfair as these profits would not otherwise have been possible. They are also directly linked to the patented invention, since the invention was incorporated into the device used to win the tender. Profits from 'related accessory devices' might also be attributed

to the participation in this tender, even if the sales were made after the infringing product was replaced by a non-infringing one.

44. Profits made by Meril from sales of 'other relevant devices' and 'related accessory devices' outside of this scenario and/or without any close connection to infringing activities, are clearly not to be considered.

45. Edwards is arguing that Meril used the infringing devices to enrol patients in the LANDMARK and COMPARE clinic trials, build a distribution network and establish and deepen relationships with interventional cardiologists. Thus, according to Edwards, Meril used the infringing products as a springboard to launch the “other relevant devices” thereby securing an unlawful start in their development, validation, customer adoption and market positioning. Edwards argues e.g. that the CE marks granted in respect of the “other relevant devices” have been granted on the basis that no signification changes to the infringing Myval THV are present.

46. This is not convincing. The sales of the non-infringing 'other relevant devices', as outlined by Edwards, do not have sufficient (causal) connection with the infringing acts and are not sufficiently linked to the infringing subject matter, unlike sales of non-infringing devices following an offer of an infringing device. Edwards has not established that these activities, particularly the use of infringing devices in clinical trials or in the administrative process for acquiring CE marks, constitute a use under Article 25 and 26 of the UPCA or the relevant national law in the protected territories. Even if that were the case, subsequent sales of non-infringing products would no longer be sufficiently linked to the use of the invention. The invention relates to the folding of tabs 112, 116 within a leaflet structure within an implantable prosthetic heart valve:



Non-infringing devices use a different leaflet structure. The benefits described by Edwards, such as the distribution network and relationships with cardiologists, must be considered as independent of this limited contribution to the state of the art provided by the invention protected by the patent in suit. None of these benefits have been achieved because of the specific leaflet properties.

Information to be disclosed

47. Insofar as sales are to be taken into account, according to the above guidelines, financial details must be disclosed, subject to the limitations set out below.

48. The wording of the operational part of this order follows Edward's request, including the disclosure of the cost structure. This should not prevent Meril from seeking to deduct any further costs. Further the Court acknowledges that it may be difficult to determine whether specific costs are to be assessed as indirect or direct, or as fixed or variable. Therefore, Meril has some discretion to submit whatever evidence they deem appropriate to comply with this Order. The exact determination will be carried out at a later stage. The same applies to any other possible question about interpretation.

Information not to be disclosed

49. Information that is not necessary to calculate damages owed according to the decision in the main proceedings is not owed under this Order. As explained above, disclosure under Rule 190 of the Rules of Procedure (RoP) must be differentiated from laying open books under Rule 141 of the RoP. Therefore, Edwards' request or parts thereof, must be rejected insofar as it is not related to actual sales, rebates, or costs of the infringing products, related accessory devices, and 'other relevant devices' as well as 'related accessory devices' submitted in a tender offering at least one infringing device, and insofar as it has not been partially withdrawn.

50. With regard to item f) of the order, Meril is free to select the appropriate documents for disclosing the requested and ordered information to Edwards. The court does not specify any particular means of disclosure, particularly as the tax statements and VAT registers requested by Edwards are highly confidential documents. These documents should only be disclosed when absolutely necessary.

51. Since item IX of the main decision declares liability since 5 May 2021, no earlier activities can be subjected to a lay open books order.

The way in that the information is to be disclosed

52. During the interim conference, Edwards informed the court that they were not actually seeking access to Meril's accounting files in the sense that they did not wish to visit Meril's premises to examine the files in person. Rather, they requested copies of relevant documents.

53. This order takes this statement into account, as Meril agreed with this statement and as the court must not grant more than was requested (Article 67 (1) UPCA).

54. Edwards' description of these documents is rather broad, and the operative part of this order mirrors this broad language. Therefore, Meril has some discretion over which documents to produce exactly.

55. It is made clear that the production of documents is limited to providing a specific piece of information to Edwards once. Disclosure in digital format is permitted.

Definitions

56. “Infringing devices” are the devices subject to the main decision, namely the transcatheter heart valve prostheses known as ‘Myval’ (Myval THV) and the ‘Navigator’ delivery system (Myval System).

57. “Other relevant devices” are Octacor THV and System, Octapro THV and System and the Octapro+ THV and System.

58. “Related accessory devices” are Navigator delivery apparatuses (sold alone), crimping devices, delivery sheaths, and balloon catheters.

59. 'All relevant devices' refers to all devices mentioned above (mn. 54 to 56). The limitations orders under items 1 (i) and 1 (j) must be taken into account.

No other result under national law

60. Edwards did not refer to any national laws in their application.

61. Meril argued in their defence that, according to national, in particular French case law, a patent owner cannot rely on the springboard doctrine. As the Court does not acknowledge any springboard damages this does not require further investigation.

62. In their rejoinder Edwards argued with a decision of the German Federal Court of Justice (Polsterumarbeitungsmaschine, BGH, 14 November 2023, X ZR 30/21, “GRUR 2024, 385”). The correct citation is GRUR 2024, 273. In this decision the BGH decided in the German headnotes as follows:

“1. Für die Berechnung des dem Rechtsinhaber durch die Verletzung eines Patents entstandenen Schadens auf der Grundlage des vom Verletzer erzielten Gewinns sind grundsätzlich alle Gewinne zu berücksichtigen, die mit der Verletzung des Patents in ursächlichem Zusammenhang stehen (Bestätigung von BGH GRUR 1962, 509 – Dia Rähmchen II).

2. Hierzu gehören Gewinne aus Zusatzgeschäften, die zwar keine Benutzungshandlung im Sinne von § 9 PatG oder § 10 PatG darstellen, deren Abschluss aber in ursächlichem Zusammenhang mit patentverletzenden Handlungen steht und einen hinreichenden Bezug zu dem verletzenden Gegenstand aufweist.

3. Bei der Berechnung des Schadens, der durch Benutzungshandlungen während der Laufzeit des Patents entstanden ist, sind auch Vorgänge zu berücksichtigen, die erst nach dem Erlöschen des Patents zu einem (zusätzlichen) Schaden geführt haben.

4. Ein Anspruch auf Auskunft und Rechnungslegung ist in Bezug auf Zusatzgeschäfte schon dann gegeben, wenn die Möglichkeit besteht, dass die damit erzielten Umsätze und Gewinne für die Höhe des Schadensersatzanspruchs von Bedeutung sind.

5. Diese Grundsätze gelten auch für Schadensersatzansprüche des Rechtsinhabers, die wegen Verjährung nur noch in dem in § 141 S. 2 PatG und § 852 S. 1 BGB normierten Umfang geltend gemacht werden können."

In English translation:

„1. When calculating the loss suffered by the right holder as a result of a patent infringement on the basis of the profits made by the infringer, all profits that are causally linked to the patent infringement must, in principle, be taken into account (confirmed by the Federal Court of Justice [BGH], GRUR 1962, 509 – Dia Rähmchen II).

2. This includes profits from ancillary transactions which, whilst not constituting an act of use within the meaning of Section 9 or Section 10 of the German Patent Act (PatG), were nevertheless concluded as a result of acts of infringement and have a sufficient connection to the infringing subject-matter.

3. When calculating the damages arising from acts of use during the term of the patent, account must also be taken of events which only led to (additional) damages after the patent had expired.

4. A claim for information and an account of profits in respect of additional transactions already exists if there is a possibility that the turnover and profits generated thereby are relevant to the amount of the claim for damages.

5. These principles also apply to claims for damages by the right holder which, due to the limitation period, can now only be asserted to the extent specified in Section 141, sentence 2 of the Patents Act (PatG) and Section 852, sentence 1 of the Civil Code (BGB)."

63. It is true that the BGH said in the grounds that the profit made with “Zusatzgeschäften”, additional business, with non-infringing devices can in principle be considered provided that the necessary causal link to the patent infringement exists (BGH, mn. 32). However, the necessary causal link to the patent infringement may be lacking if this link is based on circumstances that have nothing to do with the technical characteristics of the protected invention. This principle also applies if an additional profit is causally linked to the sale of a protected device. From this perspective, the Federal Court of Justice (BGH) has, for example, regarded any profits as generally to be excluded from the calculation of damages which were generated by reinvesting profits derived from a patent infringement into other areas, or which the infringer realised solely because he was able to increase his profile and thereby boost the sales of other products through patent-infringing distribution activities (BGH mn. 33-34).

64. Therefore, this decision does not support Edwards’ case.

65. In their brief dated 15 July 2026 Meril added that *“in sum, French case law clearly focuses on causation and attribution and does not distinguish between voluntary and court-ordered cessation of infringement or recall. French case law recognises that, where products are modified, redesigned or replaced, subsequent sales and benefits cannot simply be presumed to result from the earlier infringement (see mn. 73 of the Reply).”*

66. It is unclear to the court whether, by this, Meril was reinforcing their previous argument that no springboard damages are owed, or whether they were demonstrating that, under French law, the replacement of an infringing product with a non-infringing product in the framework of a tender participation would not be taken into account when calculating damages. Even if the latter was intended, the cited case law does not support this finding. This is because this Court argues that damages are owed for participating in a tender with an infringing product as this constitutes an offer under Art. 25(a) UPCA. Therefore, sales of the non-infringing replacement might be taken into account when calculating damages for that offer. This is different from a springboard damages. As explained above, this Court is not inclined to grant any springboard damages.

Confidentiality

67. The Court acknowledges and approves the agreement between the parties. As is evident from Rule 144.1 RoP, which refers to Rule 190.1 RoP, sufficient protection of confidential information must be ordered alongside the order to 'lay open books'.

Enforcement pending appeal

68. The Court acknowledges the agreement between the parties and approves it. Therefore, any appeal will have suspensive effect.

Starting second stage

69. The Court acknowledges and approves the agreement between the parties. The proceedings on the application to calculate damages will therefore commence four months after Meril complies with this Order and provides access to the relevant information.

No cost order

70. The request to lay open books is an integral part of the application for calculating damages, so a separate costs order is not necessary.

Leave to appeal

71. Leave to appeal is granted as requested by Meril, as this is the first order to apply the rules on 'lay open books'.

ORDER

1. Meril is ordered to lay open books for Edwards by providing copies of relevant documents containing additional information to determine the damage suffered by Edwards due to the infringement of EP 828 in each country within the Territory for Relief from 5 May 2021 onwards, as set out below:

(a) details of any approvals, tenders, reimbursement agreements or similar documents in which one of the 'Other Relevant Devices' has been substituted for the 'Infringing Products', including information on the extent to which, on these occasions, Meril has offered, placed on the market, used or imported or stored these 'Other Relevant Devices' and their related accessory devices for these purposes within the Territory for Relief;

(b) any notes, memos or other documents detailing the actual sales of 'All Relevant Devices' (separately per device) in each jurisdiction within the Territory for Relief;

(c) any information on discounts, rebates, returns and credit notes actually applied within individual transactions, allocated by customer and country, to determine the effective net revenues earned by Meril from the sale of 'All Relevant Devices' (separately per device), provided that this information is not already contained in invoices and other financial/accounting information to be provided by Meril according to points (a) and (b).

(d) an indication of the variable/incremental costs attributable to 'All Relevant Devices' (separately per device), which are necessary to establish the unfair profits and contribution margin gained by Meril (profits being calculated by deducting only the aforementioned variable/incremental costs from net revenues, i.e. the costs directly attributable to the infringing devices). These costs include, for example, the cost of raw materials and the cost of manufacturing and distributing the infringing devices.

(e) a detailed breakdown of any indirect and fixed costs that Meril intends to deduct, together with the specific accounting and allocation methodologies used to apportion such overheads to 'All Relevant Devices' (separately per device);

(f) accounting books and records relating to Meril's profits regarding 'All Relevant Devices' (separately per device);

(g) intercompany financial data and flows to avoid the risk of profit shifting through artificial transfer prices, internal royalties or management fees. In order to determine the true aggregate profits derived from the infringing activities, documentation relating to financial flows between the respondents is required. This includes intercompany agreements, transfer-pricing policies and records of royalty, service or fee payments connected with 'All Relevant Devices' (separately per device). Only information relating to the actual implementation of such policies or agreements that had an actual financial impact on the relevant transactions is required.

(h) all executed licence agreements actually entered into by Meril relating to 'All Relevant Devices' (separately per device), including the royalty rates or licence fees agreed by Meril for those products, and the duration and territorial scope of such licences.

(i) The obligation to provide the information indicated above under items (b) to (h) in respect of the 'Other Relevant Devices' is limited to the situations referred to under item (a).

j) The (...) devices (...) and (...) are exempt from all above items.

(k) The production of copies of documents is limited to providing a specific piece of information to Edwards once.

2. Meril shall provide the ordered information to Edwards according to item 1 within 12 weeks of the date of this order.

3. If either party appeals against this order, the appeal shall have suspensive effect in respect of the entire order, irrespective of the scope of the appeal. In such circumstances, the period shall resume from the date of the final order in any appeal proceedings or from any other period ordered by the Court of Appeal.

4. All material provided by Meril pursuant to this Order is subject to the confidentiality agreement between the parties.

5. The period for continuation of the procedure for awarding damages (Rule 144.1(b)/144.2 RoP) is set, by agreement of the parties, at four months from Meril's compliance with this Order and provision of access to the relevant information.

6. In all other respects, Edwards' request is rejected.

7. A costs order will be issued with the final order awarding damages.

8. Leave to appeal is granted.

Done in Munich on 28 October 2026

Dr. Zigann Presiding Judge and Judge-rapporteur	Matthias ZIGANN Digital unterschrieben von Matthias ZIGANN Datum: 2026.10.26 15:51:30 +01'00'
Kokke Legally Qualified Judge	Digitally signed Kokke Margot Elsa 2026-10-26 21:33:52 +0100 Unified Patent Court Einheitliches Patentgericht Juridiction unifiée du brevet
Pichlmaier Legally Qualified Judge	Judge Pichlmaier is unable to attend the signing. Matthias ZIGANN Digital unterschrieben von Matthias ZIGANN Datum: 2026.10.26 15:51:53 +01'00'
Dr. Wilhelm Technically Qualified Judge	Stefan Maria Wilhelm Digital unterschrieben von Stefan Maria Wilhelm Datum: 2026.10.26 16:44:24 +01'00'
For the Deputy-Registrar	Digitally signed Mittermeier Anja 2026-10-27 10:20:35 +0100 Unified Patent Court Einheitliches Patentgericht Juridiction unifiée du brevet