

CSL Vifor : Methodological note for HCP/ORDM/HCO disclosure 2025

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CSL Vifor are committed to conducting all interactions with healthcare professionals (HCPs), healthcare organisations (HCOs), and other relevant decision makers (ORDMs) with integrity, transparency, and respect for the highest ethical standards. In line with the ABPI Code of Practice and the EFPIA Disclosure Code, both organisations publish annual Transfers of Value (ToV) to promote openness around our scientific, educational, and collaborative engagements.

This methodological note sets out the principles and processes governing how each company collects, reviews, and reports ToV data in the United Kingdom. It provides clarity on the scope of disclosures across the CSL entities, including the treatment of VAT, currency conversion, cross-border reporting, and categorisation of activities. It also explains the differing legal bases used for personal data processing—ranging from explicit consent requirements to the adoption of legitimate interests—as well as the publication platforms and retention periods applied.

By outlining our respective methodologies in a single consolidated document, CSL Vifor aims to offer clear, consistent, and accessible insight into our approach to transparency. Our shared objective is to strengthen trust in the valuable collaborations we undertake with the healthcare community and to ensure our reporting processes remain compliant, robust, and aligned with industry expectations.

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1. Definitions

1.1 Recipients

The scope of recipients covered by this methodological note includes all individuals and organisations with whom CSL Vifor interact in ways that may give rise to a reportable Transfer of Value (ToV). In accordance with the ABPI Code of Practice and the EFPIA Disclosure Code, the following categories are included:

Healthcare Professionals (HCPs)

Individuals who, in the course of their professional activities, are authorised to prescribe, purchase, supply, recommend, or administer medicinal products. This includes United Kingdom (UK) based HCPs involved in cross border activities where their principal practice is in the UK.

Healthcare Organisations (HCOs)

Medical, scientific, or healthcare institutions, associations, hospitals, clinics, foundations, universities, or other entities through which healthcare services are provided. Disclosures apply both to UK entities and, where relevant, foreign affiliates whose activities relate to UK based HCOs.

Other Relevant Decision Makers (ORDMs)

Individuals who may not be HCPs but can influence the purchase, supply, recommendation, or administration of medicines, in line with ABPI definitions. ToV to ORDMs is reported where it relates to permissible, legitimate interactions.

Research & Development Recipients

Payments or support provided in relation to clinical trials, non-interventional studies, and other R&D-related activities. These ToV are reported in aggregate, covering both HCPs and HCOs involved in such activities.

Retired Healthcare Professionals (HCPs)

Retired healthcare professionals are included within the scope of reportable recipients where they continue to engage in activities that fall within the ABPI/EFPIA definitions of an HCP or ORDM.

A retired individual remains in scope **if** they:

- Continue to provide services such as consultancy, speaking, advisory board participation, leadership roles, or expert input.
- Are still able to influence prescribing, purchasing, or the use of medicines through professional expertise or advisory capacity.
- Are contracted in a role that qualifies as an ORDM (e.g., formulary advisor, health policy specialist, clinical consultant).

A retired individual is not in scope only when they have no ongoing professional activities related to the provision, evaluation, recommendation, or administration of medicinal products.

1.2 Kind of ToVs

Donations and Grants

Donations and grants are voluntary, non-promotional contributions provided to healthcare organisations (HCOs) to support healthcare, scientific, or educational initiatives. These ToVs must not be conditional on the use, purchase, or recommendation of any medicinal product.

Examples include:

- Educational grants to support medical or scientific programmes
- Funding for independent medical education
- Charitable donations to recognised HCOs

Note: Grants are disclosed separately from fees for service and sponsorship arrangements.

Collaborative Working (UK-Specific Category)

Collaborative working refers to two or more organisations (e.g., industry and the NHS) pooling skills, experience, and/or resources to deliver patient -centred projects that meet a shared objective.

Key features:

- Must demonstrably improve patient care or outcomes
- Must be documented through a joint working agreement
- Only applicable where such arrangements occur

Contribution to Costs of Events

These are payments made to support HCP or HCO attendance at or participation in scientific or educational events, whether organised by the company or a third party.

This category includes:

- Registration fees
- Travel and accommodation
- Sponsorship of HCOs for events (e.g., booths, branded materials, symposia slots, educational packages)

Event related ToVs may be paid directly to the HCP or to the HCO on their behalf.

Contracted Services & Related Expenses

This category captures payments for services provided by HCPs or HCOs under a legitimate service agreement. It includes both fees and reasonable associated expenses.

Examples:

- Advisory board participation
- Consultancy
- Speaker engagements
- Medical writing or reviewing
- Market research where the identity of the HCP is known

Related expenses (e.g., travel, accommodation) are disclosed separately but under the same overarching ToV category.

Research & Development (R&D)

R&D ToVs include payments to HCPs or HCOs connected to:

- Clinical trials

- Non-interventional studies (NIS)
- Observational studies
- Investigator initiated research, where funded

As per requirements, R&D transfers are disclosed only in aggregate for the reporting period.

Sponsorship and Advertising

This covers payments made to HCOs for:

- Meeting sponsorship packages
- Exhibition or booth space
- Branded materials at events
- Sponsored sessions or symposia

These ToVs are disclosable when they support healthcare or scientific activities and are paid to an HCO.

CrossBorder and Affiliate Generated ToVs

Transfers made by foreign affiliates on behalf of the UK entity or where the recipient's principal practice is in the UK must also be disclosed under the UK report.

This may include:

- Payments for global advisory boards
- International event participation
- Fees processed via non-UK entities

Currency conversions and VAT handling included in section 6.

2. Disclosure's Scope

2.1 Products concerned

Only prescription only medicinal products are included within the scope of EFPIA and ABPI mandated Transfer of Value (ToV) disclosure. This includes any product that meets the definition of a *medicinal product* under EU/UK law and requires a prescription for use.

2.2 Company concerned

Where company names or structures have changed (e.g., integration of Vifor into the CSL Group), this methodological note explains the continuity of reporting. Historical disclosures may appear under previous entity names; however, all such disclosures relate to the same corporate group. Each year's methodological note includes information allowing members of

the public to connect past and current reporting, ensuring transparency and traceability of disclosures over time.

2.3 Excluded ToVs

In line with ABPI Clause 25.1 and the EFPIA Disclosure Code, certain Transfers of Value (ToVs) fall outside the scope of CSL Vifor reporting. The following ToVs are excluded from disclosure:

- ToVs solely related to over-the-counter medicines
- Informational and educational materials
- Items of medical utility
- Food and beverages (hospitality)
- Medical samples
- Third party logistics or administrative fees where no identifiable recipient benefit exists

Ordinary commercial transactions, including discounts, price reductions, rebates and trading related mechanisms

2.4 ToVs date

This disclosure covers all ToVs for which payment was made between 1 January 2025 and 31 December 2025. Payments relating to activities conducted in the previous year are included where the payment was made within the reporting year.

2.5 Direct ToVs

Direct ToVs are defined as payments made directly by CSL Vifor to the benefitting recipient (HCP or HCO).

1. Fees for Services and Consultancy

These ToVs arise when HCPs or HCOs provide contracted expertise or services.

Included activities:

- Speaker engagements (e.g., congress talks, educational presentations)
- Advisory board participation
- Consulting engagements (general medical/scientific consultancy)
- Data analysis
- Medical writing
- Development of educational materials

- Research-related services (where not defined as R&D)

These are reported under Contracted Services – Fees.

2. Reimbursement of Expenses Related to Contracted Services

When HCPs/HCOs incur travel or accommodation to perform a contracted service, these expenses constitute direct ToVs.

Included activities:

- Travel: flights, train, taxi, mileage, parking
- Accommodation

Per methodology, if expenses cannot be disaggregated from the fee, they are disclosed under the Fee for Service category.

3. Contribution to Costs of Events

These are direct ToVs linked to supporting HCP/HCO attendance at scientific or educational events.

a. Registration Fees

b. Travel & Accommodation for Events

Directly funded travel and accommodation supporting participation in:

- External congresses
- Company hosted scientific meetings

Note: Travel linked to R&D activities is reported separately and not in this category.

4. Research & Development (Direct R&D ToVs)

Although R&D is disclosed in aggregate, the underlying activities still count as direct ToVs before aggregation.

Included activities:

- Investigator activities in clinical trials
- Funding of investigator initiated research (IIR)
- Payments via CROs when the benefitting HCP/HCO is identifiable

5. Sponsorship to Healthcare Organisations (HCOs)

These are direct ToVs when the company financially supports an HCO.

Included activities:

- Sponsorship for events (booths, exhibition space, educational packages)
- Support for scientific symposia
- Website or publication sponsorship

These appear in the “Contribution to Costs of Events – Sponsorship” category.

6. Donations and Grants

If made directly to an HCO to support healthcare, research or education:

- Charitable contributions
- Educational grants
- Research grants outside R&D definition

2.6 Indirect ToVs

Indirect ToVs occur when CSL Vifor UK funds an activity through an intermediary, and the ultimate HCP or HCO beneficiary is identifiable.

Indirect ToVs are disclosed at the level of the first identifiable recipient (where possible to the individual concerned) and are reported only once to avoid duplication.

The following activities result in indirect ToVs:

- Third-party event organisers – sponsorship or funding routed through a congress or conference organiser where the benefiting HCP/HCO is known.
- Travel agencies and logistics providers – travel and accommodation arranged by intermediaries but funded by CSL Vifor for identifiable HCPs
- Medical education providers – payments to education agencies where identifiable HCPs receive services, access or learning benefits.
- Third-party intermediaries delivering funded services – including vendors processing honoraria or running programmes where the HCP/HCO beneficiaries are known.
- Grants or sponsorship delivered through an organisation where the end beneficiary (HCP/HCO) is identifiable.

Indirect ToVs are treated with the same reporting requirements as direct ToVs, ensuring transparency when benefits are delivered through intermediaries rather than directly by CSL Vifor.

2.7 Non-monetary ToVs

CSL Vifor disclose non-monetary ToVs in accordance with EFPIA and ABPI requirements. A Transfer of Value includes any direct or indirect benefit provided “in cash, in kind or otherwise”. Nonmonetary ToVs arise where the company provides goods, services or other benefits without a direct financial payment to the recipient.

The following activities result in non-monetary ToVs:

- Staff time provided as in-kind support, including company employees contributing expertise, scientific input or operational support to HCO led initiatives.
- Provision of products or materials, such as medicinal products supplied for investigator initiated studies or educational use, which must be disclosed at an estimated fair value.
- In-kind sponsorship of third-party events, including booth space, exhibition packages, educational materials or other nonfinancial benefits awarded through sponsorship.
- Donation of services or resources to HCOs, including technical, administrative, educational, or operational support.

All non-monetary ToVs are reported under the appropriate category, using a reasonable determination of fair market value where required.

2.8 ToVs in case of partial attendances or cancellation and refund

In cases of cancellation or non attendance, ToVs are disclosed only where a benefit has been transferred to the HCP or HCO and can be reasonably associated with that recipient. Where an HCP does not attend and receives no benefit, no ToV is attributed, even if costs were incurred by the company and were nonrecoverable.

All such cases are supported by appropriate documentation (e.g., invoices, refund notices) to ensure accurate and transparent reporting.

2.9 Cross-border activities

ToVs connected to cross-border activities are disclosed based on the recipient’s primary professional address. Accordingly, all ToVs provided to UK based HCPs and HCOs are included in the UK disclosure, even when the activity is arranged, funded, or paid by a non UK CSL or Vifor affiliate.

This includes fees for services, travel and accommodation, event support, and any indirect ToVs managed through third-party organisers.

For R&D activities, all ToVs benefiting UK based investigators or research sites are reported within the UK aggregate R&D disclosure.

Cross border ToVs are processed using the same categorisation and valuation rules applied to UK originating ToVs, ensuring consistent, transparent reporting.

2.10 R&D

CSL Vifor disclose Research & Development (R&D) ToVs in aggregate, in line with the ABPI Code and EFPIA Disclosure Code.

R&D ToVs include payments or benefits in kind associated with nonclinical studies, clinical trials, and prospective noninterventional studies involving the active collection of patient data. This includes investigator fees, site payments, funding for investigator initiated research, and payments routed through CROs where the ultimate beneficiaries are identifiable HCPs or HCOs.

Other activities, such as retrospective studies, medical writing, advisory input, or research related services that fall outside the ABPI R&D definition, are disclosed under standard categories (e.g., fees for service). Product supply for investigator initiated studies is disclosed either within aggregate R&D (where the study qualifies) or as an in-kind ToV where appropriate.

Activities that involve the provision of expert advice or scientific input, such as advisory boards, Delphi panels, or other consultancy services, are **not** classified as R&D unless they form an integral part of the formal conduct of a clinical trial or prospective non-interventional study. Where such activities fall outside the R&D definition, they are disclosed on an individual basis under Fees for Service and associated expenses.

2.11 Voluntary disclosure

In addition to meeting the mandatory disclosure requirements of the ABPI Code of Practice and the EFPIA Disclosure Code, CSL Vifor may disclose certain ToVs on a voluntary basis.

“Voluntary disclosure” refers to any disclosure that goes beyond what is required by the national Code. This includes the disclosure of ToVs arising from cross-border activities, the inclusion of additional recipient categories (such as patients, journalists and patient organisations) where appropriate, and alignment with global transparency practices across the CSL Group. The company’s approach is guided by its commitment to transparency and ethical conduct, and where uncertainties arise, CSL Vifor will typically choose to disclose to ensure completeness and clarity.

3. Specific considerations

3.1 Country unique identifier

Internally, the company use internal system generated or commercial identifiers (e.g., CRM IDs, SAP vendor numbers or aggregate spend system IDs) to support accurate data matching, validation, and quality assurance.

To aid external reporting and comply with the ABPI Code, CSL Vifor utilise ONEKEY identifiers within the report.

3.2 Self-incorporated HCP

Where a HCP/ORDM provides services through their own limited company, CSL Vifor attribute all related ToVs to the individual HCP.

Although invoices may be raised by and payments made to the limited company, the beneficiary of the ToV is the individual HCP. The ToV is therefore disclosed under the individual's name, not the limited company.

This approach ensures transparency regarding interactions with HCPs and aligns with the ABPI Code's requirement to disclose ToVs provided directly or indirectly to individual health professionals.

Indirect ToVs paid via HCP owned companies are allocated internally to the individual recipient to avoid misclassification as HCO ToVs.

3.3 Multi-year agreements

Where CSL Vifor enters into multi-year agreements with HCPs or HCOs, only ToVs actually made within the relevant reporting year are disclosed. The total contracted value over multiple years is not reported.

Disclosures are based on the date of payment or the date the benefit is received, in line with ABPI Code requirements and internal transparency procedures.

Annual instalments, milestone based payments, and phased deliverables are disclosed in the year in which they occur. Amendments or extensions to multi-year contracts are reflected prospectively, and all ToVs are allocated to the individual HCP/HCO beneficiary as required.

3.4 Country specificities

Where CSL Vifor engages in collaborative working projects, joint initiatives or co funded activities with other pharmaceutical companies, each company discloses only the proportion of the ToVs that it directly funds. Costs shared between companies are allocated according to the agreed funding split or using a fair and documented allocation method where no explicit split exists.

All ToVs are disclosed in the UK where the recipient HCP/HCO is based, regardless of which company leads or processes payments.

3.5 Quality Checks

All required pre disclosure quality checks were completed for the reporting year. CSL Vifor undertook a structured sequence of data reviews, consolidation steps, technical validations, cross-border checks, internal approvals.

These internal checks ensured that the submission reflected accurate, complete and fully compliant ToV data.

4. Data protection legal basis

4.1 Consent collection

CSL Vifor for engagements entered from 31 July 2024, CSL Vifor publish individual ToVs under the lawful basis of Legitimate Interests, following a documented Legitimate Interest assessment. Appropriate governance arrangements are in place, including updating CRM records, contractual wording, and notification to HCPs.

Historic ToVs (prior to 2024 transition) continue to be disclosed under the original lawful basis of consent where applicable.

Partial consent cases, where individuals agreed to some ToVs being disclosed individually and others in aggregate, were managed in accordance with the ABPI Code, with non consented ToVs disclosed in aggregate and the number of such individuals reported.

Withdrawals of consent are handled according to the global consent management procedure: withdrawals made before publication result in aggregation of the relevant period, while those made after publication apply from the subsequent reporting cycle. Records of consent and withdrawal are maintained in the CRM system.

4.2 Legitimate interests

In the UK and Ireland, CSL Vifor publishes Transfers of Value to healthcare professionals based on legitimate interests.

This means CSL Vifor has carefully weighed its interest in being transparent about its interactions with healthcare professionals against the privacy rights of the individuals concerned. That assessment concluded that transparency is important for maintaining trust in the healthcare system and that publishing this information has a limited impact on healthcare professionals, as it relates only to their professional activities and does not involve sensitive personal data.

Healthcare professionals are informed about this reporting at the beginning of any engagement. CSL Vifor also applies safeguards to limit the amount of information disclosed and how long it is made publicly available.

Healthcare professionals have the right to object to the publication of their data where they have specific reasons linked to their individual circumstances. Any such objections are considered on a case by case basis.

5. Form of disclosure

5.1 Date of publication

26 March 2026

5.2 Disclosure platform

Disclosure UK – www.disclosureuk.org.uk

5.3 Disclosure language

English

6. Disclosure financial data

6.1 Currency

GBP

All Transfers of Value (ToVs) are disclosed in GBP (£) as required by the ABPI Disclosure Template.

Where ToVs were incurred or paid in a foreign currency, values were converted using the monthly average or payment date exchange rate generated by the company's finance systems.

For in-kind ToVs, the exchange rate applied corresponds to the rate used on the vendor invoice at the time the cost was incurred.

Cross-border ToVs from other affiliates were converted to GBP using the standard group finance system exchange rates during consolidation.

6.2 VAT included or excluded

CSL Vifor reports ToVs exclusive of VAT where possible, where VAT is included in the invoice (e.g. flights/hotels) and not clearly deductible the ToV is reported inclusive of VAT.

Where VAT is recoverable, it is excluded from the disclosed amount; where VAT is not recoverable (including certain overseas transactions), the full invoiced value is disclosed.

For in-kind ToVs, VAT included within vendor charges is treated in the same way. Cross-border tax differences are addressed using the same principles, with ToVs converted into GBP using the company's finance-system exchange rates.

6.3 Calculation rules

CSL Vifor calculates ToVs based on the actual cost incurred by the company. Monetary ToVs are disclosed on a payment date basis and include VAT/exclude VAT unless it is non-recoverable.

In-kind ToVs such as travel, accommodation, registration fees or other logistical support are disclosed at the invoiced value.

Indirect ToVs made through third-party organisers or agencies are allocated to the identifiable beneficiary HCP/HCO.

All foreign currency ToVs are converted to GBP using the exchange rate applicable at the time of payment or invoice.

7. Additional Information

7.1 Payments to Patient Groups, Members of the Public (Patients and Journalists)

Transfers of Value made to Patient Organisations and the Public, Including Patients and Journalists will continue to be disclosed separately on the Vifor website

<https://www.csl.com/we-are-csl/our-businesses-and-products/disclosures#Vifor>.