

**UK Reporting of Transfers of Value (ToVs) to Healthcare Professionals
(HCPs) and Healthcare Organisations (HCOs)**

Methodological Note for Reporting of 2023 Data in 2024.

The Company (Indivior UK Limited) will disclose all Transfers of Value to healthcare professionals and healthcare organisations in accordance with its commitment to the Code of Practice of the Association of the British Pharmaceutical Industry (ABPI) and the European Federation of Pharmaceutical Industries and Associations (EFPIA). This document summarises the approach taken in calculating the figures disclosed.

DEFINITIONS

• **Healthcare Organisation (HCO):** A healthcare, medical or scientific association or organisation (e.g., a hospital, clinic, foundation, university or other teaching institution or learned society) whose business address, place of incorporation or primary place of operation is in Europe; or an organisation through which one or more HCPs or ORDMs provide services. This can also include a self-incorporated company set up by an HCP where the recipient is not the sole director of the company.

• **Healthcare Professional (HCP):** A member of the medical, dental, pharmacy or nursing professions or any other person who, in the course of his/her professional activities, may prescribe, purchase, supply, recommend or administer a medicinal product and whose primary practice, principal professional address or place of incorporation is in the UK. Employees whose primary occupation is that of a practicing health professional are also included. In the UK, HCP includes 'other relevant decision makers' (ORDM).

NOTE: If an HCP has set up a private company, as a sole-director, they will be considered an HCP for the purposes of disclosure.

• **Transfer of Value (ToVs):** Direct and indirect transfers of value (in payments or kind, or otherwise made) in connection with the development or sale of prescription-only medicinal products for human use whether for promotional services or otherwise.

• **Research and Development (R&D):** HCP/HCO ToVs that relate to the planning and conduct of:

- Non-clinical studies (as defined in OECD Principles on Good Laboratory Practice);
 - Clinical trials (as defined in Regulation 536/2014);
 - Non-interventional studies that are prospective in nature and that involve the collection of patient data from or on behalf of individual, or groups of, HCPs specifically for the study. This also includes investigator sponsored research (ISRs);
 - Non-interventional studies that are retrospective in nature have also been included within aggregate disclosure for R&D in this reporting year.
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Transfers of Values to HCPs

The Company discloses the following ToVs it makes to HCPs:

- Congress and educational event registration fees: ToVs related to the registration of an HCP to attend a congress or educational event
 - Travel and Accommodation relating to a congress or educational event: ToVs related to travel and accommodation in relation to an HCPs attendance at a congress or educational event. e.g. Travel (Inc. flights, taxi, train etc.), accommodation
 - Fees for Service: ToVs resulting from or related to a fee for service contract where the HCP provides services to the Company. E.g. advisory board services, speaker services or other consulting services
 - Related expenses to the fee for service contract: ToVs directly related to a fee for service contract e.g. Travel (Inc. flights, taxi, train etc.), accommodation.
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Transfers of Value to HCOs

The Company discloses the following ToVs it makes to HCOs:

- Donations and Grants: Funding provided to support activities that enhance patient care, or benefit the NHS whilst maintaining patient care.
 - Sponsorship Agreements: ToVs made to either the HCO directly or to an event organizer or other third party appointed by the HCO to manage an educational or scientific event e.g. Congress Sponsorship, Stand/Booth Sponsorship
 - Registration fees: ToVs related to the registration of an HCO to attend a congress or educational event
 - Fees for Service: ToVs resulting from or related to a fee for service contract where the HCO provides services to the Company. e.g. advisory board services, speaker services or other consulting services
 - Collaborative Working: Funding provided (or benefits in kind) as part of a project with an HCO aimed at benefiting patients.
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Research and Development

All ToVs related to R&D are disclosed as aggregate figures in accordance with the ABPI and EFPIA Codes.

Reporting Date

There is an inevitable delay between the date on which a payment is approved within the Company and the date on which the payment may be made.

For fee for service consultancy ToVs and expenses costs which are reimbursed directly to HCPs, the Company will disclose the details in the calendar year in which the payment was made.

For HCP travel, accommodation and expenses (e.g. transfers or registration fees) which are paid by the Company and provided to HCPs, the Company will be disclose the details in the calendar year in which the expense ToV was received by the HCP.

For collaborative working, donations and grants and contribution to the cost of events, the Company will disclose the details in the calendar year in which the payment was made, or the services were provided.

Consent

The Company has requested consent from HCPs prior to disclosing personal data such as individual ToVs. The Company has made efforts to secure the necessary consents.

Where consent has not been granted the Company has declared the total spend as an aggregate figure.

HCPs have the right to withdraw consent at any time. Where the Company receives such a withdrawal of consent, the Company will, within a reasonable period, move the relevant ToV into the aggregate category.

HCO consent is not required to be collected in the UK.

Currency

The Company discloses ToVs to UK HCPs, HCOs and ORDMS in GBP. Where ToVs are made in a currency other than GBP the amount will be converted into GBP using an annual exchange rate. Amounts disclosed in GBP may therefore vary slightly from the exact amount paid in the local currency.

Tax

The Company discloses all ToVs excluding VAT and other applicable taxes.

Multi-year Projects

The Company discloses all ToVs made between 1 January and 31 December by 30 June of the following year. Where projects run for several years payments the Company will declare the amount relevant to the year in which each part of the payment was made.

Thus, a project which spans two calendar years and includes several individual ToVs during that



time will have two associated disclosures; one for each calendar year showing the value of the transfer made in that specific calendar year.

Disclosure and Document Retention Period

The Company will maintain public disclosures for a minimum of three years and will retain the records for a minimum of five years after the end of the calendar year to which they relate.

Cross Border Payments

The Company discloses ToVs based on the HCP/HCO's principal place of practice.

If the HCP/HCO operates in more than one country, the Company will select one country to be the principal place of practice and disclose ToVs in that country.

Co-Marketing Projects

Where the Company jointly markets a product with another pharmaceutical company, the Company will only declare those payments made directly from the Company bank accounts and listed in the Company records as part of its normal business operations.

ToVs made by its co-marketing partners will be disclosed separately by those organisations.

Disclosure of the 2023 Grant to an HCO in Ukraine

In 2023 a grant was provided by the Company's UK-based legal entity to an HCO in Ukraine. As the Company has no legal entity in Ukraine, this grant has been disclosed under the UK ABPI disclosures.

Enquiries relating to Indivior UK's transparency reports should be addressed to
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