

# Lupin Methodological Note

**Disclosure of Payments and other Transfers of Values (TOV) to Healthcare Professionals and Healthcare Organisations following the Association of the British Pharmaceutical Industry (ABPI) and EFPIA Code on Disclosure of Transfers of Value.**

## 1. Rationale

Lupin Healthcare (UK) Ltd (“Lupin”) is committed to working in an open and transparent way, both with Healthcare Professionals (HCPs) and Healthcare Organisations (HCOs), to better serve the needs of patients. We are working in collaboration with the Association of the British Pharmaceutical Industry (ABPI) in order to ensure we continue to set high standards of ethical interaction between Lupin Healthcare (UK) Ltd and HCPs/HCOs within the UK. This document outlines the methodology and definitions used by Lupin in relation to such disclosure.

### Reporting Period

This data pertains to payments corresponding to activities and events for Lupin Healthcare (UK) Ltd which took place **from 1st January 2023 to 31st December 2023**.

### Legitimate Business Need

Disclosure of Lupin TOVs to the ABPI is made on the basis of company “legitimate interests”. All consultancy agreements between Lupin Healthcare (UK) Ltd and HCPs/HCOs state that Lupin will disclose Transfer of Value information on the basis of Lupin’s legitimate interests. HCPs/HCOs must read this clause within the consultancy agreement and sign an acknowledgement. The consultancy agreement sets out the relevant provisions of the Data Protection Act for HCPs and provides an email address should the HCP object to such disclosure. Furthermore, the HCP is reminded that s/he can ask Lupin not to include his/her personal data in connection with the disclosure of the TOV.

Data quality checks are performed prior to reporting. Data is then extracted to populate the template provided by the Prescription Medicines Code of Practice Authority (PMCPA) which administers the Association of the British Pharmaceutical Industry’s (ABPI) Code of Practice.

TOVs are disclosed on an individual basis unless the HCP has objected. If an HCP has asked for their personal data not to be disclosed, the amount attributable to such transfers are disclosed on an aggregate basis. The number of recipients involved are stated, together with the percentage of all recipients that they represent and the aggregate amount attributable to TOVs to such recipients (see Aggregate Values).

## 2. Types of Transfer of Value

### Sponsorship of attendance of HCPs at educational meetings/ independent congresses

No HCP sponsorships for UK educational meetings were provided within this reporting period.

### Payment to HCPs for consultancy

Lupin has disclosed payments to HCPs for consultancy services. The fee for the service is the payment to HCPs or Other Relevant Decision Makers (ORDMs) for services provided for genuine and legitimate activities such as consultancy.

The amount paid was at fair market value according to Lupin Standard Operating Procedures (SOPs) and described in each consultancy agreement.

#### **Payments to HCOs for consultancy**

Lupin has disclosed payment to HCOs for consultancy services (including those HCOs where the HCP service must be paid to the HCO). The amount paid was at fair market value according to Lupin SOPs and described in the consultancy agreement.

#### **Donations and Grants to HCOs**

Lupin has provided support to one HCO in the form of a donation within the reporting period.

#### **Sponsorships of HCOs**

Sponsorships of HCOs include financial contribution for an organisation's annual professional programme of medical or scientific activities. These activities are organised by the HCO, which has full responsibility for carrying out the events. Lupin's Sponsorship Agreements describe the purpose of the sponsorship request and how the funds are to be used. Transfer of value is paid directly to the HCO and is reported without the need for consent as per the ABPI.

#### **Research and Development Transfers of Value**

Lupin Healthcare UK did not fund any activity or clinical study related to research and development in the UK in the reporting period.

#### **Joint working with the NHS**

Lupin did not participate in any Joint Working initiatives in the reporting period.

#### **Aggregate Values**

One individual is disclosed as aggregate data within the reporting period. The payment is disclosed in full and not disclosed elsewhere on the template.

### **3. Financial Considerations**

#### **Publication of transfer of value in a foreign currency**

All payments to HCPs and HCOs were made in sterling (£) within the reporting period.

#### **Tax and VAT considerations**

All transactions have been correctly accounted for, for both VAT and corporation tax purposes. All company transactions (whether subject to the disclosure of transfer of value or not) are reviewed as part of Lupin's annual financial and tax audit procedures. All amounts shown are exclusive of VAT.

#### **4. Criteria for Inclusion/Exclusion**

The disclosures include no more than required by the ABPI Code (see below). Information declared includes all transfers of values that have been made. Transfers of value are declared according to the year in which the payment (transfer of value) took place. If an activity occurred within this reporting period but was paid in 2024, it will be included in the disclosure year the transfer of value took place.

##### **Cross-border engagement**

Transfers of value include payments made from global Lupin teams to UK HCPs or UK HCOs. These do not include exchange transactions.

##### **Non-monetary transfers of value**

Disclosure of non-monetary transfers of value is made at the equivalent value in monetary terms.

##### **Multi-year contracts**

No multi-year contracts took place for the reporting period.

##### **Excluded Transfer of values**

The following are not included as transfers of value for the purposes of the ABPI Code:

- Subsistence provided to health professionals
- Hospitality costs (meals and drinks)
- Items for HCPs and patient educational materials
- Donations to charitable organisations, Patient Organisations and other organisations.

If an HCP/HCO does not receive funding/benefit for any reason, for example:

- Due to a cancellation of event
- HCP has decided not to attend an event or a course
- Has not provided bank details for payment
- HCP did not want a fee

then the associated costs are not reported against the HCP/HCO. Only the actual attributed benefits to HCPs/HCO are reported.

#### **5. Management of Recipient Queries**

An email address is included in Lupin's consultancy agreements to answer any transfer of value queries. Following publication, HCPs and HCOs can contact Lupin or the ABPI for clarifications or to ask that their data is not disclosed. In this case, Lupin will adjust its disclosure to ensure that the total amount of transfer of values attributed to that HCP is included as the part of the disclosed aggregate amount and no longer disclosed against the individual HCP.

The UK disclosure data is hosted on the ABPI central platform so HCPs/ORDMs or HCOs should initially raise queries or requests with the independent ABPI data partner. If a query is not resolved in 14 days, the ABPI data partner will move the queried amount into the aggregate section of the disclosure data until the query is resolved. Please see further information on the ABPI disclosure website.

Any questions on the content within this document should be referred to [information@lupin.com](mailto:information@lupin.com)

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