# Methodological Note for Blue Earth Diagnostics Ltd 01 Jan 2022 to 31 Dec 2022

### Addendum – 10<sup>th</sup> February 2025

To ensure transparency and consistency in the disclosure of Transfers of Value (ToV), Blue Earth Diagnostics Ltd has renamed its 2022 disclosure as Blue Earth Group (BEG).

This adjustment does not reflect a legal or structural change in the organizations involved. Rather, it serves to clarify that these disclosures have always included both Blue Earth Diagnostics Ltd (BED) and Blue Earth Therapeutics Ltd (BET), even though they were previously reported under the name Blue Earth Diagnostics.

The data itself remains unchanged – the only difference is the name under which it is disclosed. By renaming it Blue Earth Group (BEG), we ensure that anyone reviewing this document immediately understands that both BED and BET are represented in the disclosures.

We acknowledge that stakeholders who previously reviewed 2022 disclosures under "Blue Earth Diagnostics" (BED) may now see the same data under "Blue Earth Group" (BEG). This renaming was done exclusively for clarity and does not impact the accuracy, methodology, or content of the disclosures.

The methodology used in reporting remains exactly the same, and all previously disclosed ToVs are fully accounted for. The only change is in the name used to describe the disclosure, which now clearly reflects the inclusion of both Blue Earth Diagnostics Ltd and Blue Earth Therapeutics Ltd in a unified dataset.

#### – End of Addendum

Blue Earth Diagnostics (BED) Ltd has followed the recommendations of the ABPI in the disclosure guidelines for Transfer of Value (ToV) to Healthcare Professionals (HCP), Healthcare Organisations (HCO), Patient Organisations (PO) and member of public. The terminology for various types of ToV is consistent with the meaning of those transactions as defined in the ABPI Code. Disclosure for 2022 include the disclosure for Blue Earth Therapeutics (BET) sister company of Blue Earth Diagnostics.

#### **Tax Considerations**

All payments to HCOs and HCPs are made in full to the recipients. It is the responsibility of the recipients to declare payments to the HMRC for tax purposes. All payments are made inclusive of VAT (where relevant).

#### **Currency Conversion**

Where payment is made to the recipient or on behalf of the recipient the prevailing exchange rate at the time of payment is used.

#### **Multi-year Contracts**

All contracts with HCPs run on an annual basis. In the UK, no multi-year contracts are in place.

#### **Over the Counter Transfers of Value**

BED Ltd and BET has no over the counter transfers of value.

**Medical Device Transfers of Value** BED Ltd and BET does not have any medical devices included in transfer of value.

**Non-Monetary Transfer of Value** No activities and arrangements qualified as non-monetary ToVs in 2022.

## **R&D** Transfer of Value

The ToV for R&D conducted by BED Ltd and BET to the UK entities in 2022 is zero.

**2022 Consent on Declaration** All UK HCPs have consented for the individual disclosure of ToV.

## Working with Patient Organisations and member of Public

No transfer of value or payment was made to the UK POs and the UK member of public including patients and journalists in 2022.

## **Working with Other Pharmaceutical Companies**

BED Ltd or BET did not work jointly with other pharmaceutical companies and therefore all declarations made for ToV are solely for BED Ltd and BET.

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