



This Methodological Note is for 2024 Transfers of value (ToV) (reported 2025)

Methodological Note

Transparency is fundamental to ensure a positive working relationship between the pharmaceutical industry and healthcare providers, relationships that best serve the interests of patients. Cipla Ltd. (Cipla or the 'Company') has prepared this document to outline the Company's interpretations and assumptions made and methodologies used in complying with the requirements to disclose payments to Healthcare Professionals (HCPs), Other Relevant Decision Makers (ORDMs) and Healthcare Organisations (HCOs) under the Code of Practice 2024 administered by the Prescription Medicines Code of Practice Authority (PMCPA).

Consent

Cipla has endeavoured to seek consent from all HCPs to disclose on an individual basis, naming the recipient and identifying the Transfer of Value (ToV). To this end, the Company has incorporated a clause to this effect in the contractual templates on the basis of which all such engagements should proceed. For each activity, consent is requested at the inception of a HCP agreeing to provide services for the Company. This consent is stored electronically allowing a review of records if required in future.

Should a HCP provide consent for one meeting but decline consent for another, all interactions will be included in the aggregate value. No partial disclosures will be made.

In circumstances where a HCP declines to give, or subsequently withdraws consent to disclose on an individual basis of ToV during the reporting calendar year all ToV with no consent to disclose are included in the aggregate value.

What is a Transfer of Value (ToV)?

The ToVs data is based on any direct or indirect ToV, whether monetary, benefit in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and/or sale of prescription only medicinal products for human use.

A ToV can be salary, fee or remuneration for a service provided by the HCP, ORDM or HCO to Cipla. Expenses incurred during the execution of the service (e.g. travel and accommodation) and donations and sponsorships provided by Cipla are also considered to be ToV.

This includes, but is not limited to, payments of fees for services, consultancy and associated expenses, registration fees, sponsorships, grants, donations, travel, accommodation.

Examples of ToV covered under Fee for Service and Consultancy agreements:

- Speaker fees
- Webinar Faculty
- Development of case studies
- General consulting/advising
- Chairing and speaking at meetings

Who is the recipient of the ToV?

Cipla will consider the recipient to be the contracting entity, which may be a HCP, [a legal entity owned by a HCP (which is then a HCO)] or a HCO. Hence the contracting party as stated on the legal contract executed between Cipla and the counterpart will be reported as the recipient.

When are ToVs disclosed?

The Company has made its disclosures relating to when the engagement with the HCP, ORDM or HCO occurred rather than when the cash payments were made. That is, if the engagement occurred in 2024 the ToV will be registered on the 2024 listing even if it was not paid until 2025.

Currency

The Company has made its disclosures in sterling.

Taxes

The Company has made its disclosures relating to direct ToVs exclusive of all applicable taxes including VAT.

Date of Preparation: March 2025