

Methodological Note – Reporting of Transfers of Value

1 References

1.1 Association of the British Pharmaceutical Industry (ABPI) Code of Practice

1.2 Irish Pharmaceutical Healthcare Association (IPHA) code of practice training

1.3 The European Federation of Pharmaceutical Industries Association (EFPIA) Code of Practice

Definitions

1. The term “health professional” includes members of the medical, dental, pharmacy and nursing professions and any other persons who in the course of their professional activities may administer, prescribe, purchase, recommend or supply a medicine.

2. The term “other relevant decision maker” (ORDM) particularly includes those with a role who could influence in any way the administration, consumption, prescription, purchase, recommendation, sale, supply or use of any medicine but who are not health professionals.

3. A “healthcare organisation” (HCO) is either a healthcare, medical or scientific association or organisation such as a hospital, clinic, foundation, university or other address, place of incorporation or primary place of operation is in Europe or an organisation through which one or more health professionals or other relevant decision makers provide services.

4. The term “transfer of value” (TOV) means a direct or indirect transfer of value, whether in cash, in kind or otherwise, in connection with the development or sale of medicines. A direct transfer of value is one made directly by a company for the benefit of a recipient. An indirect transfer of value is one made by a third party on behalf of a company for the benefit of a recipient where the identity of the company is known to, or can be identified by, the recipient.

As of March 2020, Kora Healthcare was added to the non-member list of pharmaceutical companies that agree to comply with the standards of Prescription Medicines Code of Practice Authority (PMCPA) and the Association of the British Industry (ABPI) Code of Practice for the Pharmaceutical Industry. On occasion Kora Healthcare will invite/engage with Healthcare Professionals (HCP)/Healthcare Organisation (HCO) as Contractors to provide professional services to the Company such as the following:

- a speaker or trainer for participation in medical/scientific conferences.
- Clinical Services (e.g. chairing or speaking at meetings, being involved in medical/ scientific studies or in clinical trials).
- Participating in advisory board meetings
- Participating in market research where such participation involves remuneration and/or travel
- Participating in Research and Development on behalf of Kora Healthcare

The methodological notes below explain the data Kora Healthcare have disclosed and how the data have been prepared.

TOV HCP's/ ORDM

The data includes payments to HCP's/ORDM's who provide services to Kora Healthcare outlined above. Where applicable, the payment also includes payment of expenses to the consultants in the delivery of their services, such as travel expenses, in line with the current Code of Practice. In some instances, payment for services may have happened later.

Example. Services took place in November 2024 but invoicing and payment did not take place until 2025.

Payments to charity and HCO as fees

On occasion, an HCP who has provided a service to Kora Healthcare may ask for their fee to be paid to a charity or to the HCO where they are employed. On these occasions, the fee received by the HCP will be disclosed under the HCP's entry.

Other ToV categories

Contribution to the cost of an event: this may include sponsorship or support for the running of an event by an organisation independent to the company.

Currency

Disclosure is made in pounds sterling

Retention of data

Kora Healthcare retains records of the accounts disclosed.

VAT

Vat is excluded from disclosures of ToV.

Consent

All HCPs, as part of the contract of agreement received correspondence outlining the company's obligation to transparency as part of the ABPI. It described their rights. Where consent was given, we will disclose all TOV for that individual or organisation. If no consent was given, then the TOV will be aggregated and disclosed.