

# Idorsia Pharmaceuticals UK Limited: Methodological note for HCP/ORDM/HCO disclosure 2025

Data year: 2025

Year of publication: 2025

Idorsia Pharmaceuticals UK Ltd (Idorsia) is committed to transparency, integrity and responsible collaboration with the healthcare community. Constructive engagement with Healthcare Professionals (HCPs), Other Relevant Decision Makers (ORDMs), Healthcare Organisations (HCOs), patient organisations and members of the public (including patients and journalists) is essential to advancing scientific knowledge, supporting medical education and ultimately improving patient outcomes. These interactions are governed by robust internal controls and applicable industry standards to ensure they remain appropriate, ethical and patient-focused.

Transparency regarding these relationships is fundamental to maintaining public confidence in the pharmaceutical sector. As a member of the Association of the British Pharmaceutical Industry (ABPI), Idorsia complies with the ABPI Code of Practice (Code), which reflects the requirements of the EFPIA Code on Disclosure of Transfers of Value. In accordance with the obligations, Idorsia publicly discloses certain Transfers of Value (ToV) made to HCPs, ORDMs in the United Kingdom.

This Methodology Note accompanies Idorsia's 2025 disclosure (published in 2026) and has been prepared in line with the mandatory standardised EFPIA structure applicable from 2025 onwards. Its purpose is to provide external stakeholders with an informed understanding of the scope of recipients included, the categories of ToVs disclosed, and the methodologies applied in identifying, calculating and reporting those transfers.

By providing this information, Idorsia aims to support informed interpretation of its disclosure data and reinforce public confidence in its relationship with the healthcare and patient communities.

## Contents

<b>1</b>	<b>Definitions</b> .....	<b>3</b>
1.1	Recipients.....	3
1.2	Kind of ToVs.....	4
<b>2</b>	<b>Disclosure's Scope</b> .....	<b>6</b>
2.1	Products concerned.....	6
2.2	Company concerned.....	6
2.3	Excluded ToVs.....	6
2.4	ToVs date.....	6
2.5	Direct ToVs.....	7
2.6	Indirect ToVs.....	7
2.7	Non-monetary ToVs.....	8
2.8	ToVs in case of partial attendances or cancellation and refund.....	9
2.9	Cross-border activities.....	9
2.10	R&D.....	9
2.11	Voluntary disclosure.....	10
<b>3</b>	<b>Specific considerations</b> .....	<b>10</b>
3.1	Country unique identifier.....	10
3.2	Self-incorporated HCP.....	10
3.3	Multi-year agreements.....	11
3.4	Country specificities.....	11
3.5	Quality Checks.....	12
<b>4</b>	<b>Data protection legal basis</b> .....	<b>13</b>
4.1	Consent collection.....	13
4.2	Legitimate interests.....	13
<b>5</b>	<b>Form of disclosure</b> .....	<b>13</b>
5.1	Date of publication.....	13
5.2	Disclosure platform.....	14
5.3	Disclosure language.....	14
<b>6</b>	<b>Disclosure financial data</b> .....	<b>14</b>
6.1	Currency.....	14
6.2	VAT included or excluded.....	14
6.3	Calculation rules.....	15
<b>7</b>	<b>Additional Information</b> .....	<b>15</b>

## 1. Definitions

### 1.1. Recipients

This subsection defines the individuals and organisations with scope of disclosure. The definitions reflect the Code and clarify how Idorsia determines recipient classification.

#### HEALTHCARE PROFESSIONAL (HCP)

An HCP is any natural person who is a member of the medical, dental, pharmacy or nursing professions, or any other person who in the course of their professional activities may prescribe, purchase, supply, recommend or administer a medicinal product, and whose principal professional address is in the United Kingdom.

This includes NHS-employed clinicians, private practitioners and employees whose primary occupation is that of a practising HCP. ToV to retired HCPs holding a licence to practise are disclosed. ToV to deceased HCPs are disclosed where the transfer occurred during the reporting year.

#### HEALTHCARE ORGANISATION (HCO)

HCOs include healthcare, medical or scientific associations or organisations such as hospitals, clinics, foundations, universities or learned societies, or organisations through which one or more HCPs or ORDMs provide services.

Where an HCP operates through a personal service company:

- If the HCP is the sole director/shareholder, the ToV is disclosed against the individual HCP.
- If the entity comprises multiple professionals, the ToV is disclosed against the HCO.

#### OTHER RELEVANT DECISION MAKER (ORDM)

ORDMs include individuals, particularly those with an NHS role, who may influence in any way the administration, consumption, prescription, purchase, recommendation, sale, supply or use of a medicine but who are not health professionals. ORDMs are disclosed within the HCP reporting framework.

#### PATIENT ORGANISATION

For purposes of making its disclosures pursuant to the Code, Idorsia defines Patient Organisations or Patient Advocacy Groups (POs/PAGs) as non-for-profit legal persons or entities, mainly composed of patients and/or caregivers, that represent and/or support the needs of patients and/or caregivers and whose business address, place of incorporation or primary place of operation is in the UK.

Idorsia does not classify Patient Organisations as HCOs for the purposes of transparency reporting. ToV provided to Patient Organisations are disclosed separately within Idorsia's Patient Organisation report, which is published on our website.

## PATIENTS, JOURNALISTS, AND MEMBERS OF THE PUBLIC

Members of the public, including patients and journalists, are not considered HCPs or ORDMs under Idorsia's transparency reporting framework. ToV provided to Members of the Public are disclosed separately on an aggregate basis within the relevant report published on the UK ABPI Disclosure platform.

### **1.2. Kind of ToVs**

This subsection outlines the categories of ToVs that are subject to disclosure under the ABPI Code. ToV may be provided either directly or indirectly, in monetary or non-monetary form, and may arise from both promotional and non-promotional activities related to prescription-only medicines.

For disclosure purposes, Idorsia classifies ToV into the following categories:

#### **1.2.1 Donation and Grants**

Donations and Grants are funds, benefits in kind or services freely given to HCOs for the purpose of supporting healthcare, scientific research or medical education, with no consequent obligation on the recipient to provide goods or services to Idorsia in return.

These may include:

- Financial grants to support educational or scientific initiatives
- Charitable donations to HCOs
- Benefits in kind, including provision of services or resources

Donations and Grants are to individual HCPs for personal benefit are not provided as they are not permitted.

#### **1.2.2 Events**

Contribution to Costs of Events includes support provided to HCPs or HCOs to attend, organise or participate in independent medical or scientific meetings.

This category may include:

- Registration fees
- Travel costs (e.g., flights, rail, mileage, taxis)
- Accommodation expenses
- Sponsorship agreements with HCOs or third parties appointed by an HCO to manage an event

Where sponsorship is provided to an HCO, Idorsia discloses the total sponsorship amount paid to the organisation.

### **1.2.3 Collaborative Working**

Collaborative Working refers to initiatives where Idorsia works with HCOs or other organisations to deliver projects that enhance patient care, benefit patients or support the NHS, in a manner consistent with the Code.

ToV related to Collaborative Working are disclosed in the relevant financial category depending on the nature of the transfer (e.g., donation, sponsorship or fee).

### **1.2.4 Research and Development**

Research and Development (R&D) ToV include ToVs to HCPs or HCOs related to the planning or conduct of:

- Non-clinical studies
- Clinical trials
- Prospective non-interventional studies
- Investigator Sponsored Research
- Activities performed by Clinical Research Organisations on behalf of Idorsia

In accordance with the Code, R&D ToV are disclosed in aggregate.

Retrospective non-interventional studies are not classified as R&D and are disclosed at individual level under Fees for Service.

### **1.2.5 Fees for Service and Consultancy**

Fees for Service and Consultancy include ToV resulting from or related to written agreements under which HCPs or HCOs provide bona fide services to Idorsia.

Such services may include:

- Advisory board participation
- Speaker engagements
- Consultancy services
- Medical writing
- Data analysis
- Development of educational materials
- Participation in market research (where identity is known and remuneration is provided)

Fees and related expenses are disclosed as separate amounts in accordance with ABPI requirements.

### **1.2.6 Related Expenses**

Related Expenses include travel, accommodation and other reasonable expenses agreed in writing and incurred in connection with the provision of services.

These may include:

- Transport costs
- Hotel accommodation
- Mileage reimbursement

Expenses are disclosed separately from professional fees.

## 2. Disclosure's Scope

### 2.1. Products concerned

Idorsia discloses ToV related to prescription only medicines intended for human use. Transfers associated solely with over-the-counter products, stand-alone medical devices (not linked to a prescription medicine), or non-medicinal products are excluded, except where disclosure is mandated by applicable law.

### 2.2. Company concerned

This disclosure covers ToV made by Idorsia's UK legal entity. Transfers made by other Idorsia affiliates globally to recipients whose principal professional address or registration is in the United Kingdom are also included. Where Idorsia participates in co-promotion arrangements, only ToV made directly by Idorsia are disclosed by Idorsia.

### 2.3. Excluded ToVs

Idorsia excludes the following from disclosure:

- Modest hospitality (meals and drinks) provided within ABPI limits
- Informational and educational materials of negligible value
- Samples of medicinal products
- Logistical costs solely related to Idorsia-organised meetings (e.g., venue hire, audiovisual services)
- Donations to charitable organisations that do not meet the definition of an HCO
- ToV to POs (reported separately under ABPI requirements)

Where a cost forms an inseparable part of a reportable ToV (for example, hospitality embedded within a sponsorship package), it is included.

### 2.4. ToVs date

Idorsia applies a consistent recognition approach:

- Direct monetary payments (e.g., consultancy fees, sponsorship payments, grants): the payment date is used.
- In-kind ToV (e.g., travel, accommodation, registration fees): the event start date is used.
- R&D payments: the payment date is used.

Only ToV occurring between 1 January 2025 and 31 December 2025 are included in the 2025 disclosure (published in 2026). Where agreements span multiple years, only ToV paid or provided within the reporting period are disclosed.

## 2.5. Direct ToVs

Direct ToV are those paid directly by Idorsia to a natural or legal person for their benefit. These include Fees for Service and Consultancy, Sponsorship payments to HCOs, Donations and Grants, and Collaborative Working financial contributions. The recipient recorded is the natural or legal person receiving the payment, subject to the treatment of personal service companies described in Section 3.2 of this Methodology Note.

## 2.6. Indirect ToVs

This subsection explains how Idorsia identifies, attributes and discloses ToV made through third parties where Idorsia funds, initiates or controls the activity and knows or can identify the ultimate beneficiary.

An indirect Transfer of Value arises where:

- A third party (e.g., travel agency, event organiser, Professional Conference Organiser (PCO), consultancy firm, Clinical Research Organisation (CRO) or similar intermediary) acts on behalf of Idorsia
- Idorsia knows, or can reasonably determine, the HCP, ORDM or HCO that ultimately benefits from the ToV.

Examples include:

- Travel and accommodation arranged through a travel management provider
- Registration fees paid via congress organisers
- Consultancy fees processed through agencies where the individual HCP is identifiable
- Event sponsorship payments made to a PCO acting on behalf of an identifiable HCO
- Transfers associated with services delivered through third-party vendors where Idorsia retains oversight of the engagement

Where a Professional Conference Organiser (PCO) is involved:

- If the benefiting HCO is identifiable, the ToV is disclosed against that HCO.
- If the benefiting HCO cannot be identified, the ToV is disclosed against the PCO.

Where an HCO receives funding and subsequently allocates support to individual HCPs without Idorsia's involvement in the selection process, the ToV is disclosed against the HCO.

Idorsia excludes administration or service fees retained by third parties unless those fees are inseparable from the underlying ToV.

Idorsia operates reconciliation controls between internal financial systems, vendor reports and event records to ensure:

- Indirect ToV are captured once only
- No duplication occurs between direct and indirect reporting streams
- Attribution aligns with Code principles.

### **Package deals**

Idorsia recognises that certain arrangements may meet the definition of “package deals” as outlined in recent PMCPA guidance.

Package deals are commercial arrangements whereby the purchase of a medicine is linked to the provision of associated benefits (such as services, support or items) as part of the overall offering.

Where package deals result in ToV, Idorsia applies the following approach:

- Where the arrangement is considered an ordinary course purchase (i.e., the associated benefit is specific to and essential for the appropriate use of the medicine and detailed in the Summary of Product Characteristics), no ToV is disclosed against the purchasing HCO.
- Where the arrangement does not meet the criteria for an ordinary course purchase, the value of the associated benefit is disclosed.

In such cases, Idorsia will depending on the nature of the arrangement and the availability of recipient-level attribution:

- Disclose the Transfer of Value against the recipient HCO that ultimately benefits from the arrangement; or
- Where applicable, disclose the payment as a fee for service to a third-party provider delivering the service

Idorsia applies a consistent methodology to:

- Avoid duplication of disclosure
- Ensure transparency reflects the underlying beneficiary of the arrangement
- Align with ABPI disclosure categories, including use of appropriate template fields where the ToV cannot be otherwise categorised

The approach taken to package deal disclosure is reviewed as part of Idorsia’s ongoing transparency governance processes and may evolve in line with further PMCPA guidance.

### **2.7. Non-monetary ToVs**

This subsection explains how Idorsia identifies and values ToV provided in kind rather than through direct financial payment. Non-monetary ToV are subject to the same transparency principles as monetary payments.

Non-monetary ToV may include:

- Internal Idorsia personnel time allocated to Collaborative Working initiatives
- Provision of services or professional support
- Educational or scientific support delivered in kind
- Grants or donations provided in the form of goods, equipment or software

Where goods or services are purchased from a third party, Idorsia discloses the invoiced cost. Where internal personnel provide services, value is calculated using a documented fair market value methodology reflecting the nature and duration of the support provided.

Non-monetary ToV are disclosed within the appropriate ABPI reporting category based on the nature of the activity.

## **2.8. ToVs in case of partial attendances or cancellation and refund**

Idorsia applies the following principles for treatment of cancellations, no-shows and partial attendance to ensure disclosure reflects value actually received:

- Where no benefit is received due to cancellation or no-show, the associated ToV is not disclosed.
- Contractual cancellation fees paid directly to an HCP or HCO are disclosed.
- In cases of partial attendance, only the benefit actually received is reported.
- Where refunds occur, disclosure reflects the net value transferred.

These principles ensure alignment with ABPI requirements that reported values reflect actual benefit provided.

## **2.9. Cross-border activities**

This subsection clarifies how Idorsia determines the country of disclosure for ToV involving cross-border elements.

ToV are disclosed in the country where the recipient's principal professional address (for HCPs/ORDMs) or registration address (for HCOs) is located. Transfers made by non-UK Idorsia affiliates to UK recipients are included in the UK disclosure.

Idorsia maintains coordinated global processes to capture cross-border payments and ensure consistent country allocation in accordance with EFPIA and ABPI requirements.

## **2.10. R&D**

This subsection defines the activities categorised as R&D for disclosure purposes and explains the aggregate reporting approach applied in accordance with the Code.

R&D ToV include those related to the planning or conduct of:

- Non-clinical studies (as defined in OECD Principles on Good Laboratory Practice)
- Clinical trials (as defined under applicable UK or EU legislation)

- Prospective non-interventional studies involving the collection of patient data
- Investigator Sponsored Research
- Activities conducted by Clinical Research Organisations (CROs) on behalf of Idorsia
- Data monitoring committee participation related to clinical studies.

In accordance with the Code, R&D ToV are disclosed in aggregate and are not attributed to individual recipients. This reflects the scientific and collaborative nature of such activities.

Where a study is retrospective in nature and does not meet the ABPI definition of R&D, related ToV are disclosed at individual level under Fees for Service.

Idorsia applies documented internal classification and review processes to ensure consistent categorisation of R&D activities and alignment with Code definitions.

### **2.11. Voluntary disclosure**

This subsection confirms Idorsia's approach to disclosure beyond mandatory ABPI requirements.

Idorsia complies fully with all mandatory disclosure obligations under the Code. At present, Idorsia does not disclose additional voluntary categories of ToV beyond those required under applicable industry standards.

Idorsia continuously monitors regulatory, industry and transparency developments. Where disclosure requirements evolve, Idorsia will update its methodology and reporting practices accordingly to ensure continued compliance and alignment with best practice.

## **3. Specific considerations**

### **3.1. Country unique identifier**

Idorsia uses a structured recipient identification process to ensure ToV are attributed to the correct HCP, ORDM or HCO. Unique internal identifiers are applied to recipients to prevent duplication and ensure accurate aggregation of payments.

Where available, Idorsia utilises recognised commercial databases (e.g., Idorsia MDM provider or equivalent systems) to validate recipient details, including name, address and principal professional location. Professional registration numbers (e.g., GMC numbers) are not submitted to Disclosure UK in accordance with UK requirements.

Idorsia applies internal validation checks to confirm recipient classification and avoid misattribution or duplicate reporting across reporting cycles.

### **3.2. Self-incorporated HCP**

This subsection clarifies Idorsia's approach where Healthcare Professionals provide services through personal service companies or other incorporated entities.

Where an HCP provides services through a personal service company:

- If the HCP is confirmed to be the sole director and sole shareholder of the entity, ToV are disclosed against the individual HCP
- If the company comprises multiple healthcare professionals or decision makers, ToV are disclosed against the HCO.

In determining sole ownership status, Idorsia relies on publicly available corporate records and contractual documentation at the time of engagement.

Where services are contractually required to be provided through an HCO (for example, where an NHS Trust mandates payment to the employing organisation), the ToV is disclosed against the HCO, unless Idorsia can clearly determine that the HCP received the benefit directly.

Where an HCO retains an administration or management fee in connection with a service arrangement, only the portion attributable to the recipient HCP is disclosed against that individual where identifiable. Otherwise, the full payment is disclosed against the HCO.

### **3.3. Multi-year agreements**

Where Idorsia enters into agreements that extend across more than one calendar year, only ToV paid or provided during the 2025 reporting period are disclosed in the 2025 report.

Disclosure is based on the date of payment (for monetary transfers) or the date the benefit was received (for in-kind transfers), regardless of when the contract was originally executed.

This approach ensures accurate period alignment and prevents front-loading or deferral of disclosure.

### **3.4. Country specificities**

This subsection outlines UK-specific reporting considerations and clarifies treatment of collaborative and multi-party arrangements.

#### **3.4.1 Collaborative Working**

Where Idorsia participates in Collaborative Working initiatives in the United Kingdom, ToV are disclosed in the relevant financial category depending on the nature of the support (e.g., Donation, Sponsorship or Fee for Service).

Executive summaries of Collaborative Working projects are published separately in accordance with ABPI requirements.

#### **3.4.2 Co-promotion arrangements**

Where Idorsia co-promotes a product with another pharmaceutical company, Idorsia discloses only ToV made directly by Idorsia. Transfers made by co-promotion partners are disclosed separately by those organisations.

### **3.4.3 Sponsorship involving multiple HCOs**

Where sponsorship arrangements involve multiple HCO beneficiaries and allocation is not contractually specified, Idorsia applies a reasonable and consistent allocation methodology.

## **3.5. Quality Checks**

This subsection outlines the governance framework and internal controls applied across the full lifecycle of transparency data, from data collection through publication and post-publication review.

Idorsia applies a structured quality assurance process designed to ensure completeness, accuracy and compliance with the Code. Controls operate across four key stages: data collection, data management, report generation and remediation.

### **3.5.1 Data Collection**

ToV are captured through validated financial and contracting systems. Controls include:

- Mandatory transparency coding at the point of contracting and payment
- Defined data fields for recipient classification and activity type
- Reconciliation between finance, procurement and event management systems
- Controls to distinguish direct and indirect ToV

Cross-border payments are subject to affiliate coordination and validation prior to inclusion in the UK dataset.

### **3.5.2 Data Management and Validation**

Idorsia performs structured data validation prior to report generation, including:

- Recipient identity verification and classification checks
- Duplicate detection and resolution
- Review of self-incorporated HCP status
- R&D vs non-R&D classification validation
- Aggregation logic verification

In addition to internal compliance review, Idorsia permits relevant business partners and stakeholders in local markets to review data relating to UK recipients with whom they have engaged. This additional review layer supports accuracy of attribution and consistency of reporting across affiliates.

### **3.5.3 Report Generation**

Prior to submission to Disclosure UK:

- Data extracts are reconciled against underlying financial records
- Category totals are reviewed for material variance
- Senior compliance and finance personnel conduct final review
- Approval workflows are documented

### **3.5.4 Remediation and Post-Publication Governance**

Idorsia maintains documented procedures for managing queries, corrections and disputes.

Where inaccuracies are identified:

- Data is reviewed and validated against source systems
- Corrections are applied where appropriate
- Updated reports are submitted in accordance with ABPI processes

Idorsia retains disclosure records in line with ABPI requirements and conducts periodic internal reviews to strengthen transparency controls and address emerging regulatory expectations.

## **4. Data protection legal basis**

### **4.1. Consent collection**

Not applicable as Idorsia does not rely on consent as its' legal basis for disclosure of ToV.

### **4.2. Legitimate interests**

Idorsia relies on Legitimate Interest (as defined by the UK General Data Protection Regulation) as the lawful basis for disclosing ToV to HCPs. HCPs are informed of the disclosure process, their associated data protection rights, and Idorsia's reliance on Legitimate Interest within their contractual agreements and related engagement documentation.

A balancing test has been conducted to ensure that Idorsia's interest in providing transparency, consistent with industry standards and regulatory expectations, does not override the rights and freedoms of the individuals concerned. As part of this assessment, Idorsia evaluates the nature of the data processed, the reasonable expectations of HCPs engaged in industry-related activities, and the safeguards implemented to protect personal data.

HCPs are informed of their right to object to publication under the Legitimate Interest legal basis. Any objections received are reviewed and managed in accordance with internal dataprotection procedures, ensuring decisions are documented and handled fairly, lawfully, and consistently with applicable data protection legislation.

## **5. Form of disclosure**

### **5.1. Date of publication**

This subsection confirms the timing of publication.

Idorsia publishes its annual disclosure of ToV no later than 30 June 2026, covering ToV made between 1 January 2025 and 31 December 2025.

The publication date aligns with ABPI requirements and Disclosure UK timelines.

Where corrections are required following publication, updated data is submitted in accordance with ABPI and Disclosure UK processes.

## **5.2. Disclosure platform**

Idorsia submits its disclosure via the ABPI's central transparency platform:

Disclosure UK – [www.disclosureuk.org.uk](http://www.disclosureuk.org.uk)

Disclosure UK provides a searchable public database of ToV made by pharmaceutical companies operating in the United Kingdom.

Idorsia does separately publish its HCP/HCO disclosure data on its corporate website.

## **5.3. Disclosure language**

Idorsia's disclosure is made in English, consistent with ABPI requirements for UK reporting.

# **6. Disclosure financial data**

## **6.1. Currency**

All disclosures will be displayed in pound sterling (GBP). Where a ToV is made in a currency other than GBP (for example, where services are provided outside the United Kingdom or where an HCP attends an international event), the amount is converted to GBP using the exchange rate applicable on the date of payment. Readers should understand that the total amounts disclosed in pound sterling could therefore vary slightly from the exact amount paid in the local currency; variations will be greater if there have been significant movements in exchange rate during the reporting period.

The exchange rate applied reflects the rate available at the time the conversion calculation is performed and is based on publicly available exchange rate sources, including [www.xe.com](http://www.xe.com), consistent with Idorsia's established methodology.

Where required by the Disclosure UK reporting template, totals are presented in GBP.

## **6.2. VAT included or excluded**

Idorsia reports ToV as net amounts, excluding Value Added Tax (VAT) and any applicable withholding tax, unless the collection of net values is not possible through Idorsia's financial systems.

Where VAT or other taxes cannot reasonably be separated from the total invoiced amount, the gross amount is disclosed.

This methodology is applied consistently across all disclosure categories.

### **6.3. Calculation rules**

ToV are aggregated per recipient and per reporting category in accordance with the ABPI disclosure template. Where individual-level disclosure applies, the total amount disclosed for each recipient represents the sum of all reportable ToV made during the reporting period.

Idorsia applies the following calculation principles:

- Only ToV made between 1 January 2025 and 31 December 2025 are included.
- For monetary payments, the date of payment determines inclusion in the reporting period.
- For in-kind ToV, the relevant event date is applied in accordance with Section 2.4 of this Methodology Note.
- R&D ToV are disclosed as a single aggregate figure.
- Where payments are made in foreign currencies, conversion to GBP is performed in accordance with Section 6.1 of this Methodology Note.
- ToV are reported as net amounts, excluding VAT and withholding tax where identifiable, in accordance with Section 6.2 of this Methodology Note.

Where a ToV relates to multiple identifiable recipients and allocation is not contractually specified, Idorsia applies a reasonable and consistent allocation methodology.

Where adjustments, credit notes or reconciliations occur prior to publication, disclosure reflects the final net value transferred.

Idorsia maintains supporting documentation and audit trails for all disclosed amounts and applies internal review controls prior to submission.

## **7. Additional Information**

Not applicable.