

## Methodology Note 2024 – IBSA Pharma Ltd

### Introduction

This note summarises the methodology used in preparing IBSA Pharma's disclosure according to the ABPI Code of Practice for the pharmaceutical industry to identify transfers of value to recipients.

### Definitions

#### ***Healthcare Professional (HCP)***

Healthcare professionals (HCPs) are defined as '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.'

#### ***Healthcare Organisation (HCO)***

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 healthcare professionals or other relevant decision makers provide services.

#### ***Transfer of Value (ToV)***

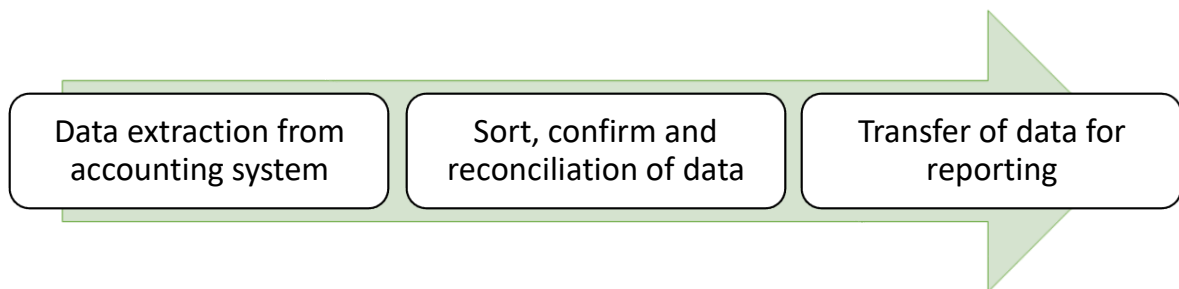
IBSA Pharma discloses both direct and indirect types of ToV such as defined in the Code.

- Direct ToV: are payments made directly by IBSA Pharma for the benefit of a Recipient.
- Indirect ToV: Made by a third party (such as contractors, Clinical research organizations (CROs), agents, partners, affiliates (including foundations)) on behalf of IBSA Pharma for the benefit of a Recipient, where the identity of such Member Company is known or can be identified by the Recipient that will benefit from the ToV.

## Methodology

Transactions were extracted from the company's accounting package and then sorted into HCP/HCO and the nature of the expense.

The transactions are then reconciled to authorised documentation, actual payment amounts and dates before being transferred to the disclosure template for reporting.



## Other Considerations

### ***VAT***

VAT is not included in the payments.

### ***Currency***

Transfer of values were only made in pound sterling (GBP) in 2024.

### ***Cross Border Payments***

All cross border transfer of values have been included as part of the submission.

### ***Multi-Year Contracts***

There were no multi-year contracts in 2024.

### ***Indirect Transfers***

All indirect transfer of values have been included as part of the submission.

### ***Over-the-Counter & Medical Device Transfer of Values***

All over-the-counter and medical device transfer of values have been included as part of the submission.