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IBSA Pharma Ltd: Methodological Note for HCP/ORDM/HCO disclosure 2025

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1 Definitions

1.1 Recipients

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.

Patient Organisation (PO)

An organisation mainly comprised of patients and/or caregivers or any user organisation such as a disability organisation, carer or relative organisation and consumer organisation that represents and/or supports the needs of patients and/or caregivers. However, this is captured on a separate disclosure on the website.

1.2 Kind of ToVs

IBSA Pharma disclose both direct and indirect types of ToV such as defined in the Code in the following areas:

- Collaborative working
- Donations and grants to HCO's
- Sponsorship agreements
- Registration fees
- Travel and accommodation
- Contracted service fees and expenses

Transfer of Value (ToV)

Direct and indirect transfers of value, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of prescription-only medicines.



Donation

Provision of funds, goods or services freely given for the purpose of supporting healthcare, scientific research or education, with no consequent obligation on the recipient organisation, institution and the like to provide goods or services to the benefit of the donor in return.

Sponsorship

Support, financial or otherwise, provided to an event, activity or organisation, in return for the opportunity to promote the company or its products.

R&D

Transfers of Value to Healthcare Professionals or Healthcare Organisations related to the planning or conduct of: (i) non-clinical studies (as defined in OECD Principles of Good Laboratory Practice); (ii) clinical trials (as defined in Directive 2001/20/EC); or (iii) non-interventional studies that are prospective in nature and that involve the collection of patient data from or on behalf of individual, or groups of, Healthcare Professionals specifically for the study.

2 Disclosure's Scope

2.1 Products concerned

Products classifications included in the disclosure includes prescription only medicines, over-the-counter and medical devices.

2.2 Company concerned

All ToV transactions clearly disclosed individually by the UK affiliate.

2.3 Excluded ToVs

No ToV transactions excluded.



2.4 ToVs date

This disclosure covers transactions between January 2025 to December 2025.

2.5 Direct ToVs

Direct ToV: are payments made directly by IBSA Pharma for the benefit of a Recipient.

2.6 Indirect ToVs

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.

2.7 Non-monetary ToVs

Not applicable.

2.8 ToVs in case of partial attendances or cancellation and refund

In cases of partial and non-attendance, the ToV is still disclosed on an aggregate level.

2.9 Cross-border activities

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

2.10 R&D

Not applicable.

2.11 Voluntary disclosure

Yes, full disclosure of medical devices and over-the-counter ToV transactions.

3 Specific considerations

3.1 Country unique identifier

No names are published for commercial suppliers however internally each supplier has a unique identifier code on our system allowing us to identify the transactions.

3.2 Self-incorporated HCP

Disclosed in the HCP's name if not aggregated.

3.3 Multi-year agreements

There were no multi-year contracts in 2025.

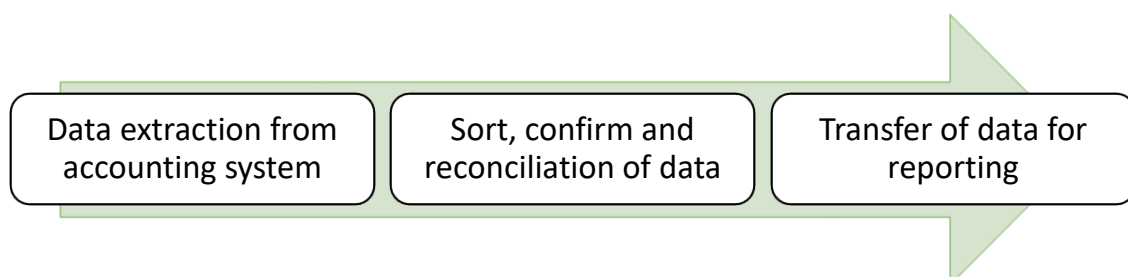
3.4 Country specificities

Not applicable, no ToV transactions with other pharmaceutical companies.

3.5 Quality Checks

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.



4 Data protection legal basis

4.1 Consent collection

Individual ToV transactions have been published on a consensual basis with recipients aware of the process.

4.2 Legitimate interests

Individual ToV transactions have been published on a legitimate interest basis with recipients aware of the process.

5 Form of disclosure

5.1 Date of publication

31/03/2026

5.2 Disclosure platform

Disclosure UK – www.disclosureuk.org.uk

5.3 Disclosure language

English

6 Disclosure financial data

6.1 Currency

GBP only.

6.2 VAT included or excluded

VAT is not included in the payments.

6.3 Calculation rules

In-kind ToV's has been used.

7 Additional Information

Not applicable.