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2024 Methodological Note – Eli Lilly and Company Limited – Transfers of Value

This note describes the methods used by Eli Lilly and Company Limited (“Lilly”) in the UK to meet its obligations and the requirements for disclosing payments and Transfers of Value (ToV) to Health Professionals (HCPs) and Healthcare Organisations (HCOs) as outlined in the EFPIA Disclosure Code and reflected in the ABPI Code of Practice for the Pharmaceutical Industry.

This note excludes the requirements relating to Patient Organisations, as the reporting obligations for Patient Organisations are fulfilled as published on [lillypad.eu](https://www.lilly.com/uk/policies-reports/transparency-disclosures). Disclosures for members of the public, including journalists and patients, are published on the Company website at <https://www.lilly.com/uk/policies-reports/transparency-disclosures>.

All payments made in the reporting calendar year are included by Lilly in its report on ToV to HCP/HCOs (“UK Report”).

- Transfers of Value are reported in Great British Pounds (GBP).
- For **Contribution to Cost of Events**, the ToV date is equivalent to the day(s) relating to the event/meeting. **Taxes** and VAT are excluded (when administratively feasible) from the values reported here.
- Regarding **Cross-border Transfers**: the ToV for UK HCPs/HCOs across national borders is disclosed in the UK Report.
- If a payment was not made in GBP, **Conversion Rates** are used that are based on Lilly's financial rates at that time.
- **Benefit in Kind** is calculated as documented in the agreement related to the activity. For example, providing employee time for Day of Service is calculated using minimum wage, whereas project management hours for Collaborative Working are calculated using standard professional rates.
- For **Multi-year Contracts**, the ToV is disclosed based on the date the payment was made from Lilly.

A. Recipients

- With respect to **HCP/HCO Definitions**, the ABPI definitions are followed, and any ToV provided to HCPs/HCOs are reported within the relevant categories. As per the ABPI guidance, other relevant decision makers are included in the UK Report in the HCP disclosures. If an HCP is retired and they have a licence to practice, payments are disclosed as for other HCPs. Retired HCPs without a licence to practice are considered members of the public. Payments to deceased HCPs are included as the data is based on the payments made and/or support given at the time of provision.
- For the avoidance of doubt, organisations providing education to healthcare professionals are included as HCOs. Organisations that provide services related to clinical trials but do not otherwise meet the definition of a HCO are excluded.

B. Data Protection

- Transfers of Value to the HCPs from 1st January 2024 are disclosed on an individual level, detailed in contracts and registration documentation, based on the following legitimate interests of Lilly and ABPI:
 - Lilly's and ABPI interest in using information about the transfers of value that an HCP received from us so that Lilly can comply with our obligations under the Code;
 - Public interest in better understanding the financial relationships that covered individuals may have with the pharmaceutical industry in the interests of transparency and trust in the pharmaceutical industry;
 - ABPI's legitimate interest in receiving the data for publication, to help meet the overall objectives of the Code, including transparency.
- HCPs have certain rights under the data protection laws and can object to the publication of ToV data under their name on the disclosure database. If an HCP wishes to raise an objection, they can email datarights@lilly.com. HCP objections that are upheld are applied to all payments and/or support for the individual. ToV for HCPs with upheld objections is included in the aggregate HCP data.
- The UK report may be updated by Lilly to reflect changes in the cases where objection is accepted and in correction of data at any time.

C. Donations and Grants

- Donations and Grants to HCOs, in cash or in kind, that are freely given for the purpose of supporting healthcare, scientific research or education, are included in the UK Report. Donations to HCOs that are funded by employee contributions, are not reported. However, gift-matching contributions from the Company are reported.

D. Package Deals

- Package deals which are commercial arrangements whereby the purchase of a particular medicine is linked to the provision of certain associated benefits as part of the purchase price, such as apparatus for administration, the provision of training on its use or the services of a nurse to administer it, which are provided directly or indirectly are included in the UK report in the HCO section. Where patients are charged in full for services, such

as where the scheme is administered through a private HCO, these transactions are not reported.

- Where £0 values are reported, this is due to rounding down. These line items represent transactions valued at £0.49 or less, such as telephone calls to Patient Support Program providers.

E. Sponsorship of Organisations

- **Sponsorship** Agreement payments to HCOs are included in the UK Report.
- Where payment is made to third parties organising events on behalf of a single HCOs, these are recorded as a ToV to the HCO beneficiary. In the event that several HCOs benefit, the ToV can be reported against the HCOs where they are known and the amount of benefit to each is clear. Sponsorships paid to third parties where the HCO beneficiaries are not defined are disclosed against the third party (sometimes known as a Professional Conference Organiser (PCO)).

F. Support of Individuals

- **Registration Fees** for Lilly Sponsored HCPs are disclosed in the HCP section of the UK Report. ToV is equal to the average amount of registration fees purchased by Lilly for HCP meeting attendees.
- **Travel** includes actual amounts for flights, rail and private transport; and average amounts for group transports, including expenses reimbursed that relate to travel.
- **Accommodation** ToV is equal to the average room rate for hotel rooms purchased by Lilly for HCP meeting attendees.
- **Partial attendance** is reported as ToV, but **cancellation** where registration, accommodation, or travel was not used, is not reported.

G. Fees for Service and Consultancy

- HCP Fees for Service & Consultancy, Speaking & Consulting related engagements are included in the UK report. Expenses reimbursed that relate to services provided are included in the HCP section of the ToV report. Where a HCP is contracted through a company in which they have the sole interest, the ToV is reported for the HCP.
- HCO Fees for Service & Consultancy, Consultancy related engagements such as Consultantships, Fellowships, Retrospective Non-Interventional Studies, Healthcare Partnerships and Educational Services are included in the UK Report. The ToV reported are the actual amounts reflecting the payment and related expenses. Where fees for service are paid to a HCO, but there is an expense attributable to an individual, the ToV is reported for the individual.

H. Research & Development Disclosure

- This disclosure includes Transfers of Value to HCPs or HCOs related to the planning or conduct of:
 - non-clinical studies (as defined in OECD Principles on Good Laboratory Practice); or,
 - clinical trials (as defined in Directive 2001/20/EC); or,
 - 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 HCPs specifically for the study.
- The disclosure includes both Lilly and Contract Research Organisation managed studies, and the ToV are included in the R&D section of the UK Report.

I. Joint Ventures/Co-Promotion

- When working with other pharmaceutical companies, such as in joint ventures or by co-promotion, Lilly will disclose ToV in this UK Report when Lilly is the contracting party and has made the ToV to the HCP/HCO.
- ToV to HCOs for Collaborative Working, including Joint Working, is included in the report. Links to the executive summary are included in the data uploaded to Disclosure UK. Where projects are completed, the link to the summaries is given as <https://www.lilly.com/uk/who-we-are/partnerships-UK> as the executive summary has been retired. Benefit in Kind ToV is calculated at project closure and reported after project completion.

J. Published Date and Quality Checks

- The publication date of the UK Report is the date the current UK Report was generated via Lilly internal systems.
- Data is checked at source prior to collation for reporting. Due to the high volume of transactions, a sample of the data is checked at upload, including the ten highest value transactions for HCOs and HCPs.