

Akcea Therapeutics UK Ltd

Disclosure of Transfers of Value: Methodological Note 2018

This document explains the methodology that Akcea therapeutics UK Ltd has used in order to prepare its Transfer of Value report for 2018 to comply with Clause 24.10 of the ABPI Code.

Issue	Methodology
What was the company approach to consent	<ul style="list-style-type: none"> Akcea Therapeutics UK Ltd will publish the total value of the ToV for those HCPs that have provided express consent for such individual disclosure. HCPs not providing consent will have their amounts included in an aggregate amount published per ABPI requirements.
How has the company treated Tax considerations?	<ul style="list-style-type: none"> Where applicable, for services provided in locations outside of United Kingdom ToV amounts will be reported as in the contract agreement.
How has the company treated VAT (included or not)?	<ul style="list-style-type: none"> Where applicable, disclosure of payments does not include VAT. Cross border ToV may or may not include VAT depending on the submitting source.
How has the company treated Currency aspects (including conversion rates)?	<ul style="list-style-type: none"> Where ToV were captured in foreign currency, amounts were converted to local currency based on currency conversion rate on the day of transfer of value. All information is reported in Pound Sterling (GBP). For the R&D; Exchange Conversion rate used was the rate on the day of the submission
How has the company treated Cross border payments?	<ul style="list-style-type: none"> Reportable ToV provided by Akcea Therapeutics (Worldwide) to UK HCPs/HCOs have been included.
How has the company treated Multi-year contracts?	<ul style="list-style-type: none"> Activities with ToV, crossing calendar years will have the amount paid in that Calendar year.
Do the disclosures go beyond what is required by the Code? If so, is this made clear?	<ul style="list-style-type: none"> No, all ToV reported are what required by the Code
How has the company defined 'Donation', 'Grant', 'Sponsorship' and has this been made clear?	<ul style="list-style-type: none"> Definitions used as per the Code
Have non-monetary transfers of value been quantified?	<ul style="list-style-type: none"> No Applicable. No non-monetary was provided in 2018
When working with other pharmaceutical companies, how are disclosures handled? How are transfers of value divided amongst the parties (eg joint working projects etc)?	<ul style="list-style-type: none"> Not applicable.

Any enquiries about Akcea Therapeutics UK Ltd transparency reports should be addressed to DisclosureUK@akceatx.com