

# Lupin Methodological Note

**On Disclosure of Payments and other Transfers of Values (TOV) to Health Care Professionals and Health Care Organizations following the Association of the British Pharmaceutical Industry (ABPI) and EFPIA Code on Disclosure of Transfers of Value.**

## 1. Rationale

Lupin Healthcare (UK) Ltd “Lupin” is committed to working in an open and transparent way both with Healthcare Professionals (HCPs) and Healthcare Organizations (HCOs), in order to better serve the needs of patients. We are working in collaboration with the Association of the British Pharmaceutical Industry (ABPI) in order to make sure that we continue to set high standards of ethical interaction between Lupin Healthcare (UK) Ltd and HCPs/HCOs within the UK. This document outlines the methodology and definitions used Lupin in relation to such disclosure.

### Reporting Period

This data pertains to payments corresponding to activities and events for Lupin Healthcare (UK) Ltd which took place **from 1st January 2020 to 31st December 2020.**

### Legitimate Business Need

Lupin Healthcare (UK) Ltd obtained legal advice confirming that disclosure of TOVs to ABPI could be on the basis of its “legitimate interests”. All consultancy agreements between Lupin Healthcare (UK) Ltd (**Lupin**) and HCPs/HCOs state that Lupin will disclose Transfer of Value information on the basis of Lupin’s legitimate interests. HCPs/HCOs must read this clause within the consultancy agreement and sign an acknowledgement. The consultancy agreement sets out the relevant provisions of the Data Protection Act for HCPs and provides an email address should the HCP object to such disclosure. Furthermore, the HCP is reminded that s/he can ask Lupin not to include his/her personal data in connection with the disclosure of the TOV.

Data quality checks are performed prior to reporting. Data is then extracted to populate this template provided by the Prescription Medicines Code of Practice Authority (PMCPA) which administers The Association of the British Pharmaceutical Industry’s (ABPI) Code of Practice.

All TOVs are disclosed on an individual basis unless the HCP has objected.

If an HCPs had asked for their personal data not be disclosed, the amount attributable to such transfers are disclosed on an aggregate basis. The number of recipients involved are stated together with the percentage of all recipients that they represent and the aggregate amount attributable to TOVs to such recipients.

## 2. Types of Transfer of Value

### Sponsorship of attendance of HCPs at educational meetings/ independent congresses

Lupin has not sponsored HCPs to attend educational events or meetings in the UK and abroad in this reporting period.

### **Payment to HCPs for consultancy**

Lupin has disclosed payment to HCPs for consultancy services. Fee for service is the payment to HCPs or Other Relevant Decision Makers (ORDMs) for services provided for genuine and legitimate activities such as consultancy.

The amount paid was at fair market value according to Lupin Standard Operating Procedures (SOPs) and described in each consultancy agreement.

Not applicable (n/a) instead of the Institution Name was used in the data when the HCP recently retired or practicing as a self-employed locum, unattached from a fixed HCO.

### **Payments to HCOs for consultancy**

Lupin has disclosed payment to HCOs for consultancy services (including those HCOs where HCP service must be paid to HCO). The amount paid was at fair market value according to Lupin SOPs and described in the consultancy agreement. For this reporting period, HCOs have confirmed no indirect TOV will take place to the individual HCP.

### **Donations and Grants to HCOs and Benefits in Kind to HCOs**

Lupin has not provided support to Healthcare Organizations in the form of grants, donations or medical, educational goods and services (MEGs) in the reporting period.

### **Sponsorships of third-party events and meetings to HCOs**

Sponsorships of third-party events are when Lupin has sponsored HCOs or organizations by funding an educational meeting, an educational event or educational congresses/conferences. These events are organized by third parties and the Recipient of the sponsorship has full responsibility for carrying out the activities with no involvement from Lupin other than either attending through provision of delegate passes or exhibiting stands at these meetings. Lupin's Sponsorship Agreements will describe the purpose of the sponsorship request and what the funds will be used for such as towards the cost of venue or towards general meeting support. Transfer of value is paid directly to the HCO and is reported without the need for consent as per the ABPI.

### **Research and Development Transfers of Value**

Lupin did not fund any activity or clinical study related to research and development in the UK in the reporting period.

### **Joint working with the NHS**

Lupin did not participate in any Joint Working initiatives in the reporting period.

## **3. Financial considerations**

### **Publication of transfer of value in a foreign currency**

Most payments to HCPs and HCOs were in sterling (£). However, any payments in foreign currencies have been converted at the prevailing spot rate on the invoice date using Oanda (currency converter).

### **Tax and VAT considerations**

All transactions have been correctly accounted for, for both VAT and corporation tax purposes. All company transactions (whether subject to the disclosure of transfer of value or not) are reviewed as part of our annual financial and tax audit procedures. All amounts shown are exclusive of VAT.

#### **4. Criteria for Inclusion/Exclusion**

The disclosures include no more than required by the ABPI Code. Information declared includes all transfers of values that have been made. Transfers of value are declared according to the year in which the payment (transfer of value) took place. If an activity took place in this reporting period but was paid in 2021, it will be included in the disclosure for the year the transfer of value (payment) took place.

##### **Cross border engagement**

Transfer of value include that made from global and EMEA Lupin teams to UK HCPs or UK HCOs.

##### **Non-monetary transfers of value**

Disclosure of non-monetary transfers of value is made at the equivalent value in monetary terms.

##### **Multi-year contracts**

No multi-year contracts took place for the reporting period.

##### **Excluded Transfer of values**

The following are not included as transfers of value for the purposes of the Code:

- Subsistence provided to health professionals
- Hospitality costs (meals and drinks)
- Items for HCPs and patient educational materials
- Donations to charitable organizations, Patient Organizations and other organizations

If an HCP/HCO does not receive funding/benefit for any reason, for example:

- Due to a cancellation of event
- HCP has decided not to attend an event or a course
- Has not provided bank details for payment
- HCP did not want a fee

The associated costs are not reported against the HCP/HCO. Only the actual attributed benefits to HCPs/HCO are reported.

#### **5. Management of recipients' queries**

Lupin has an email address provided which is responsible for any transfer of value queries. This has been provided in consultancy agreements. Following publication, HCPs and HCOs are able to contact Lupin or ABPI for clarifications or to ask that their data is not disclosed. In this case, Lupin will adjust its disclosure to ensure that the total amount of transfer of values attributed to that HCP is included as the part of the disclosed aggregate amount and will no longer be disclosed against the individual HCP.

The UK disclosure data is hosted on the ABPI central platform so HCPs/ORDMs or HCOs should in the first case raise queries or request with the independent ABPI data partner. If a query is not resolved in 14 days, the ABPI data partner will move the queried amount into the aggregate section of the disclosure data the query is resolved. Please see further information on the ABPI disclosure website.

Any questions on the content within this document should be referred to [information@lupin.com](mailto:information@lupin.com)