Methodological Note for Blue Earth Diagnostics Ltd 01 Jan 2021 to 31 Dec 2021

The Covid-19 pandemic had impact on transfers of value, as a consequence of how it affected working practices. Major international congresses were either cancelled or adapted to a virtual model with no travel or accommodation being required.

Blue Earth Diagnostics Ltd has followed the recommendations of the ABPI in the disclosure guidelines for Transfer of Value to Healthcare Professionals and Healthcare Organisations. The terminology for various types of TOV is consistent with the meaning of those transactions as defined in the ABPI Code.

Tax Considerations

All payments to Healthcare Organisations and Healthcare Professionals are made in full to the recipients. It is the responsibility of the recipients to declare payments to the HMRC for tax purposes. All payments are made inclusive of VAT (where relevant).

Currency Conversion

Where payment is made to the recipient or on behalf of the recipient the prevailing exchange rate at the time of payment is used.

Multi-year Contracts

All contracts with Healthcare Professionals run on an annual basis. No multi-year contracts are in place.

Over the Counter Transfers of Value

Blue Earth Diagnostics Ltd has no over the counter transfers of value.

Medical Device Transfers of Value

Blue Earth Diagnostics Ltd does not have any medical devices included in transfer of value.

Non-Monetary Transfer of Value

No activities and arrangements qualified as non-monetary TOVs in 2021

R&D Transfer of Value

The TOV for R&D conducted by Blue Earth Diagnostics Ltd to the UK entities in 2021 is zero.

2021 Consent on Declaration

No payments were made to HCPs in the UK in 2021

Working with Other Pharmaceutical Companies

Blue Earth Diagnostic Ltd did not work jointly with other pharmaceutical companies and therefore all declarations made for transfer of value are solely for Blue Earth Diagnostics Ltd.