

Methodological Note
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The following information summarises the methodologies used in preparing the disclosures and identifying each category of transfer of value by Orion Pharma (UK) Ltd (Orion UK).

Disclosures made by Orion UK are made in line with the requirements of the ABPI Code of Practice for the Pharmaceutical Industry in the UK. The disclosure contains information on the transfers of value made directly or indirectly to health professionals and healthcare organisations and is set out on the ABPI Disclosure template.

Research and Development (R&D)

The R&D transfer of value has been calculated as payments to healthcare organisations, universities and scientific research organisations and healthcare professions for clinical studies.

The aggregate values for research and development costs was calculated by the Orion UK parent company, Orion Corporation, Orionintie 1A, FI-02200 Espoo, P.O.Box 65, FI-02101 Espoo, Finland.

Where R&D payments have been made in GBP, then this figure has been used for disclosure calculations; where payments have been made in Euro or USD, this has been converted to GB Pounds (GBP) based on annual data provided by the HMRC exchange rate website for 2021: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1044472/Yearly-average-31-December-21.csv/preview

Joint Working

Orion UK has not conducted any joint working or initiatives with any other pharmaceutical companies or any healthcare organisations in the UK, so disclosure values for 2021 are purely those of Orion UK.

Consent to Disclosure

In 2021 consent for disclosure was sought on an ongoing ‘per activity’ basis. The most recent indication of consent to disclose, or otherwise, was used to determine if an individual HCP was disclosed in aggregate or on an individual basis. The local written records of consent or non-consent to disclosure payments are maintained by Orion UK. Information on the requirement and intent to disclose payments was provided to all individuals and organisations in advance of any monies being paid.

Information Used to Perform Calculations

Values declared include:

- Donations and Grants to healthcare organisations. Medical and educational goods and services (MEGS) which enhance patient care, or benefit the NHS and maintain patient care (provided under Clause 19 of the 2019 Code), were permitted to continue until 31 December 2021, during the transition from the 2019 Code, without the need for them to be reclassified as either a donation or collaborative working and comply with any new requirements of the 2021 Code; these payments have been made to healthcare organisations.

- Contributions to cost of Events, including Sponsorship agreements with healthcare organisations/ third party organisations appointed by healthcare organisations to manage an Event, Registration Fees, and Travel and Accommodation.
- Contracted Services, including fees and expenses.

Tax Considerations

All payments to consultants are paid against signed agreements that set out and clarify the relationship between the two parties i.e. Orion UK and the consultant; the agreement states that the consultant is not an employee of Orion and that they are responsible for their own local tax affairs and national insurance contributions that may arise as a result of any payments.

Treatment of VAT

VAT has not been included if it can be recovered by Orion UK in accordance with the VAT regulations.

Currency

Orion UK makes all payments to individuals and organisations using a UK bank account. All payments are made in GBP and the value going through the Orion UK bank account is shown in GBP even if the end recipient chooses to receive payment in a different currency.

We have shown and declared all values in GBP on our return.

Cross Border Payments

Payments to individuals who are not resident taxpayers in the UK have been added on to the disclosure of transfer value declarations in their country of residence. In these instances, payments were made in local currency, relevant to the country of residence of the individual concerned.

Where payments have been made in Euro or other currencies, this has been converted to GBP based on monthly data provided by the HMRC exchange rate website for 2021:

<https://www.gov.uk/government/publications/hmrc-exchange-rates-for-2021-monthly>

Multi-Year Contracts

All invoices/payments processed through Orion UK accounts in the financial (and calendar) year January to December 2021 are those shown on the disclosure.