

## Methodology Note 2023 – IBSA Pharma Ltd

### Introduction

This note summarises the methodology used in preparing IBSA Pharma's disclosure according to the ABPI Code of Practice for the pharmaceutical industry to identify transfers of value to recipients.

### Definitions

#### ***Patient Organisation (PO)***

Non-for-profit legal person/entity (including the umbrella organisation to which it belongs), mainly composed of patients and/or caregivers, that represents and/or supports the needs of patients and/or caregivers and which business address, place of incorporation or primary place of operation is in Europe or UK.

#### ***Patient Organisation Representative***

Is a person who is mandated to represent and express the collective views of a PO on a specific issue or disease area.

#### ***Transfer of Value (ToV)***

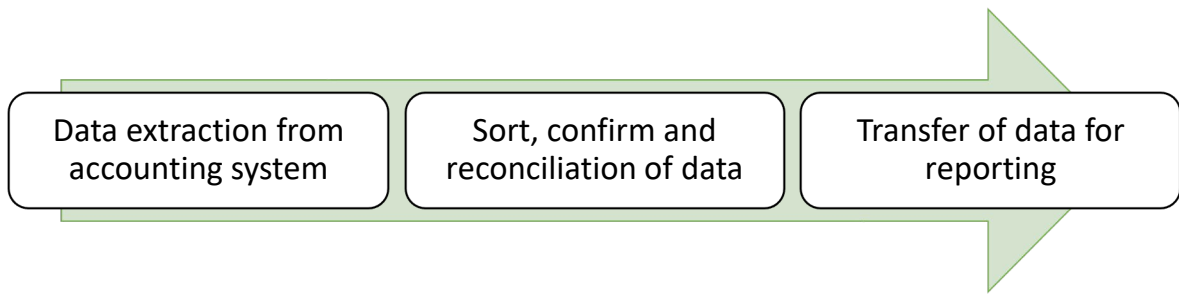
IBSA Pharma discloses both direct and indirect types of ToV such as defined in the Code.

- Direct ToV: are payments made directly by IBSA Pharma for the benefit of a Recipient.
- Indirect ToV: Made by a third party (such as contractors, Clinical research organizations (CROs), agents, partners, affiliates (including foundations)) on behalf of IBSA Pharma for the benefit of a Recipient, where the identity of such Member Company is known or can be identified by the Recipient that will benefit from the ToV.

### Methodology

Transactions were extracted from the company's accounting package and then sorted into PO and the nature of the expense.

The transactions are then reconciled to authorised documentation, actual payment amounts and dates before being transferred to the disclosure template for reporting.



## **Other Considerations**

### ***VAT***

VAT is not included in the payments.

### ***Currency***

Transfer of values were only made in pound sterling (GBP) in 2023.

### ***Cross Border Payments***

NA

### ***Multi-Year Contracts***

There were no multi-year contracts in 2023.

### ***Indirect Transfers***

All indirect transfer of values have been included as part of the submission.

### ***Over-the-Counter & Medical Device Transfer of Values***

No transfer of values were made for over-the-counter or medical devices in 2023.