

## **CELLTRION HEALTHCARE ABPI Disclosure 2024**

### **Methodology Notes for Annual Disclosure of Transfer of Value**

#### **1. PURPOSE**

##### ***Collaboration with HCPs,ORDMS, HCOs and Research Organisations***

Celltrion Healthcare United Kingdom Limited (“Celltrion”) legitimately engages UK Healthcare Professionals (HCPs), other relevant decision makers (ORDMs) and Healthcare Organisations (HCOs) to provide valuable, independent, and expert knowledge derived from their clinical and management experience. This expertise makes an important contribution to our efforts to improve the quality of patient care. It is right that Celltrion compensates them for their services, and this is one of the legitimate reasons why Celltrion transfers value to HCPs, ORDMs, HCOs.

##### ***Collaboration with Patient Organisations and Members of the Public, including patients and journalists***

Celltrion is committed to working in an open and transparent way both with patient organisations (POs) and members of the public including but not limited to patients, carers and journalists, to better serve the needs of patients.

The ABPI (Association of the British Pharmaceutical Industry) code requires ABPI member companies and non-members who have agreed to comply with the Code. Celltrion are not members of the ABPI, but agree to abide by the code and to publish a note summarising the method used by the company in preparing its Disclosure Report and identifying transfers of value for each category of spend relating to HCPs, ORDMs, HCOs and POs, and aggregated transfers of values (ToVs) relating to Research and Development and Members of Public, including patients and journalists (“Methodology Note”). This document represents Celltrion Healthcare United Kingdom Limited Methodology Note for the reporting period 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024.

This document provides the methodological narrative to support the submission of our UK ABPI Disclosure Report for the year 2024 ToVs related to HCPs, -ORDMs, HCOs and Research and Development are published on the Disclosure UK website and ToVs made to POs and members of the public are made available on the Celltrion UK Corporate website.

## 2. DEFINITIONS

Definitions used within the Disclosure Report and Methodology Note are consistent with ABPI terminology:

### **Transfer of Value**

The term '[transfer of value](#)' (TOV) means a direct or indirect transfer of value, whether in cash, in kind or otherwise, in connection with the development or sale of medicines. A direct transfer of value is one made directly by a company for the benefit of a recipient. An indirect transfer of value is one made by a third party on behalf of a company for the benefit of a recipient where the identity of the company is known to, or can be identified by, the recipient.

### **Event**

All promotional, scientific, or professional meetings, congresses, conferences, symposia, and other similar events, including:

- Advisory board meetings
- Visits to research or manufacturing facilities
- Planning, training or investigator meetings for clinical trials and non-intervention studies.

### **Healthcare Professional (HCP)**

Anyone that is a member of the medical, dental, pharmacy or nursing professions and any other persons in the course of their professional activities may administer, prescribe, purchase, recommend or supply a medicine. In relation to the annual disclosure of transfers of value (Clause 28), the term also includes any employee of a pharmaceutical company whose primary occupation is that of a practising HCP.

### **Other Relevant Decision Makers (ORDM)**

Particularly includes those with an NHS role who could influence in any way the administration, consumption, prescription, purchase, recommendation, sale, supply, or use of any medicine but who are not HCPs.

### **Healthcare Organisation (HCO)**

A healthcare, medical or scientific association or organisation such as a hospital, clinic, foundation, university, or other teaching institution or learned society whose business address, place of incorporation or primary place of operation is in Europe or an organisation through which one or more HCPs or ORDMs provide services.

### **Patients Organisation (PO)**

An organisation mainly comprised of patients and/or caregivers or any user organisation disability organisation, carer or relative organisation and consumer organisation that represents and/or supports the needs of patients and/or caregivers.

### **Member of the Public**

UK public not representing a patient organisation, including patients and journalists who

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provide certain contracted services. For example, where UK members of the public, patients or journalists participated in an Celltrion Healthcare global supported activity.

**Patient:** someone who is under medical care or treatment.

**Journalist:** Services completed by journalists for Celltrion by way of the collection, writing, editing and presentation of news or other material intended for dissemination through a range of media (TV, radio, magazines, newspapers, digital etc) to the public.

**Influencer:** An individual – often a celebrity – who has a significant online audience of members of the public and uses digital platforms to influence public opinion or behaviour.

### **3. REPORTABLE TRANSFER OF VALUE**

#### **Donations and grants to HCOs**

Donations and Grants to HCOs that support healthcare, including donations and grants to institutions, organisations or associations that are comprised of HCPs and/or that provide healthcare. These transfers of value are altruistic in nature.

#### **Donations, grants to Patients Organisations**

Donations (non-financial), grants, and sponsorship (financial) to a PO and HCOs includes monetary value of financial and non-financial support.

#### **Transfer of value to Members of the public, including patients and journalists**

Celltrion will make publicly available annually details of the fees for certain contracted services paid to members of the UK public, including patients and journalists. These services may include speaking at meetings, assistance with training, writing articles and/or publications, participating in advisory boards, advising on the design etc of clinical trials and participating in market research where such participation involves remuneration and/or travel. Transfers of value relating to members of public are disclosed in aggregate.

#### **Research and Development (R&D) transfers of value**

Transfers of value relating to R&D are disclosed in aggregate. These are activities related to the planning or conduct of studies that fall under one of the following categories:

- Conducting non-clinical studies (as defined in the Organisation for Economic Co-operation and Development (OECD) Principles on Good Laboratory Practice)
- Phase I to IV clinical trials (as defined in applicable EU legislation)
- Non-interventional studies

#### **Contribution to costs of Events**

This category includes fees related to:

- Sponsorship agreements with HCOs/POs/third parties appointed by HCO/PO to manage an Event
- HCP/ORDM Registration Fees
- Travel and Accommodation

Where Celltrion supports UK HCP or ORDM (directly or indirectly) to attend events/meetings, subsistence cost is not disclosed.

Where individual recipients of value cannot be identified for legal reasons, the amount attributable to such transfer of value is disclosed on an aggregate basis. The number of recipients involved is stated together with the percentage of all recipients that they represent and the aggregate amount attributable to transfer of value to such recipients.

### **Fee for Service and Consultancy**

This category will include the fees and any related expenses covered by a consultancy agreement with an HCP/ORDM/HCO/PO or member of the public. The fee will be reported under Contracted services 'Fees' sub-category and any related expenses, such as travel, accommodation, or registration fees, will be reported under the 'Contracted services – expenses/out of pocket expenses agreed in the fee for service or consultancy contract. When it is not possible to separate the fee from the related expenses, in these instances, the total transfer of value will be reported in the "Fees' sub-category.

### **Consent**

During this reporting period consent for disclosure of information including third-party handling of personal data has been sought for all HCPs, ORDMs through signed agreements/contracts in line with General Data Protection Regulation (GDPR) requirements. Provided an HCP/ORDM did not object to Celltrion processing and disclosing their personal data in this way, the total sum of all transfers of value made by Celltrion to the HCP/ORDM was disclosed on an individual named basis.

Where individual recipients transfer of value cannot be identified for legal reasons, the amount attributable to such transfer of value is disclosed on an aggregate basis. The number of recipients involved is stated together with the percentage of all recipients that they represent and the aggregate amount attributable to transfer of value to such recipients. If HCP or ORDM receives a few transfers of value from Celltrion and decides not to agree to disclose of one or more of those transfers of value, then Celltrion discloses all that individual transfer of value in aggregate amount.

Any ToV made directly by Celltrion or via a third party on its behalf to members of the public including individual patients, carers and journalists is disclosed in aggregate to protect personal privacy and in accordance with data protection regulations and will be published on Celltrion UK corporate website annually.

### **Out of Scope:**

Meals, drinks, samples, package deals, promotional aids, and items for patient support (all

as defined by Clause 26.3 of the 2024 ABPI Code) are out of scope.

#### Reporting Period/Date

The Celltrion disclosure includes applicable ToV during the period between 1st January and 31st December 2024. The applicable ToV relate to payments made within the disclosure period. Payments made from 1st January 2025 will be considered for the next report.

Celltrion has defined two types of Transfers of Value for Reporting Date purposes:

A Monetary Transfer of Value is a payment of money made to an HCP/HCO by Celltrion either directly or through an intermediary (for example, fees for service). The Reporting Date for Monetary ToVs will be the actual payment date, irrespective of when the event happened (for example, when a consultancy fee is paid, not when the work took place).

A Non-monetary Transfer of Value is an in-kind benefit received from Celltrion either directly or through an intermediary without a monetary payment (a flight or fee paid to a travel agent or event's organiser, for example). The Reporting Date for Non-Monetary ToVs will be the date the recipient received the in-kind benefit or the event date (for example, when the event took place).

## **4. ACCOUNTING CONSIDERATIONS**

### **Currency and Tax**

Payments to UK HCPs, ORDMs, HCOs, POs and members of the public are recorded within the Disclosure Report in local GBP currency. Where amount is requested is not in GBP, this will be calculated on the day of approval or at time of disclosure using a currency converter tool at a commercial bank website.

The Disclosure Report will show transfers of value made with or without applicable taxes as those are the responsibility of the individual or organisation as set out in the relevant agreement between parties, and Celltrion Healthcare United Kingdom Limited is not liable for any UK taxes.

### **Indirect Payments (Payments made to HCPs or ORDMs through Agency)**

Celltrion Healthcare United Kingdom Limited may contract with agencies (such as an advertising, or Public Relations (PR) agency) that go on to make transfers of value to HCPs or ORDMs. The end recipient (HCP/ORDM) may not appear within Celltrion Healthcare United Kingdom Limited's accounting tool. Celltrion Healthcare United Kingdom Limited makes the best effort to ensure that these transfers of value made on our behalf are captured and reported as if they were made directly by requesting information from our agencies. Transfers of value to HCPs/ORDMs covered by the ABPI Code may be made by other Celltrion Healthcare entities (and not by Celltrion Healthcare United Kingdom Limited). Celltrion Healthcare United Kingdom Limited will only publish the transfer of value to an HCP/ORDM/HCO in the Disclosure

Report for the country where the HCP/ORDM/HCO has their primary practice i.e. in the UK.

#### Transfer of value related to Cross-border activities

At Celltrion Healthcare UK, a “cross-border” activity is defined as an activity initiated either by a Celltrion Healthcare affiliate other than the UK, or by Celltrion Inc. or Celltrion Pharma in Korea, with a Recipient coming from the UK. Celltrion Healthcare UK will disclose, when the Recipient has their principal practice (HCP or ORDM) or when it is registered (HCO or PO) in the UK, whether the transfer of value occurs inside or outside the UK.

#### **VAT**

Where applicable, disclosure of payments does not include VAT.

#### **Summary of Internal company pre-disclosure quality checks**

All transfer of value data collected during the period of disclosure undergo a review process involving departmental and medical personnel to ensure accuracy, correct classification, and alignment with recipient consent and documentation. This includes reconciliation with financial systems and aggregation checks for public-facing disclosures. Once validated, the final dataset is approved by senior medical personnel. The methodology statement is published alongside the disclosures and updated annually or as needed. Records are retained for five year.

#### **Cancellations and non-participation**

ToVs will only be disclosed where the benefit has been received. In the event of a cancellation or where an HCP/ORDM/HCO/PO does not receive the benefit due to non-participation, Celltrion Healthcare United Kingdom Limited will not disclose ToVs against the HCP/ORDM/HCO/PO.

#### **Non-monetary Transfers of Value**

During the period of this 2024 Disclosure, Celltrion Healthcare United Kingdom Limited has not provided any non-monetary transfer of value to UK HCPs, ORDM's, HCOs, POs or members of the public, including patients and journalists.

#### **Cross Company Working**

During the period of this 2024 Disclosure, Celltrion has not engaged in any cross company working in the UK.

#### **Collaborative Working**

During the period of this 2024 Disclosure, Celltrion has not engaged in any collaborative working in the UK.

#### **Over-the-counter Transfer of Value**

During the period of this 2024 Disclosure, Celltrion has not engaged in any over-the-counter transfer of value in the UK.

#### **Medical Device Transfer of Value**

During the period of this 2024 Disclosure, Celltrion has not engaged in any medical device transfer of value in the UK.

**Post Publication Disputes**

Celltrion will review and investigate disputes with HCPs/HCOs relative to our Transparency reports. Any changes resulting from this review will be published in an updated report.