



CELLTRION HEALTHCARE IRELAND LTD ToV DISCLOSURE METHODOLOGY

1. PURPOSE

Transparent relations and interactions between pharmaceutical companies and Healthcare Professionals/Organisations and Patient Organisations help to prevent unethical and illegal behaviour.

Celltrion Healthcare Ireland Ltd adopts the Medicines for Ireland and Medicines for Europe Code of Conduct which require member companies to disclose Transfers of Value (ToV) that could potentially pose a conflict of interest, and where such disclosures would be in the best interest of patients or the public.

At Celltrion Healthcare Ireland, we commit to sharing information regarding all donations, grants, payments, benefit-in-kind or other supports provided to individuals, institutions or organisations that provide healthcare and/or conduct medical research.

In line with section 7.8 of the Medicines for Europe (MFE) Code of Conduct 2020 and Section 8.4 of the Medicines for Ireland (MFI) Code of Practice, the disclosing pharmaceutical company must publish a note summarising the methodology which they have applied in preparing the disclosure and in identifying transfers of value in each category described in the Codes.

The Methodological Note defines the relevant types of transfers to be disclosed, which transfers are excluded, and other relevant information to assist in readers' understanding of how we have collated, organised, and reported this data.

This document represents Celltrion Healthcare Ireland Ltd's Methodology for the reporting period 1st January 2024 to 31st December 2024.

2. DEFINITIONS

Event

Any promotional, scientific or professional meetings (face to face, virtual/online or a combination of both) organised or sponsored by, or on behalf of, the company, including but not limited to:

- congresses, conferences, symposia, and other similar events
- advisory board meetings
- visits to research or manufacturing facilities
- planning, training or investigator meetings for clinical trials and non-interventional studies.

Healthcare Professional (HCP): A member of the medical, dental, pharmacy or nursing professions, registered with the relevant professional authority, who as part of their professional activities may prescribe, purchase, supply, or administer a medicinal product and whose primary practice or professional address is in Ireland.

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

Patients Organisation (PO): Not-for profit organisations which are patient focused, and wherein patients and/or carers represent a majority of members in the governing body.

Transfer of Value (ToV): Includes anything of value, including monetary payments or in-kind benefits (such as travel, hospitality, etc) that is provided (or “transferred”) by the company either directly or indirectly via a third-party intermediary acting at its direction (e.g. contractor, travel agent).

Travel Costs: Costs of flights, trains, bus, car hire, tolls, parking fees, taxis.

Registration Fee: All registration, membership and participation fees related to a delegate’s attendance at conferences, symposia, congresses or similar external events.

Accommodation: All expenses related to the accommodation: room rate, fees for additional services (Wi-Fi, late check-out, etc.), related taxes. Meals and drinks are not subject to disclosure.

3. CATEGORIES OF REPORTABLE TRANSFER OF VALUE

ToV to Healthcare Professionals (HCPs)

- (a) Fees for service and consultancy - the total of all honoraria for the reporting period in exchange for the provision of contracted services, such as serving as an expert on an advisory board, speaking at a company-organised educational event, participating in a focus group, general consulting, medical writing, etc. Expenses directly related to performance of the contracted service (for example travel, accommodation and meals) are not disclosable.
- (b) Support to attend meetings as a delegate, in the form of:
 - i. Registration fees to attend a third-party congress / conference (in-person or virtual)
 - ii. Travel & accommodation costs to attend a meeting, including third party meetings, company organised meetings or site visits

With regard to ToV for support provided to a HCP to attend a congress, conference or meeting as a delegate, Celltrion Healthcare Ireland discloses transfers in this category as per “**Option 2**” of the MFI/MFE Codes whereby the total cost (for registration fees, travel and/or accommodation) incurred for supporting each event, and the total number of healthcare professionals supported to attend each such event, is disclosed in aggregate without naming the delegates.

ToV to Healthcare Organisations (HCOs)

- (a) Fees for service - the total of all honoraria for the reporting period. Expenses directly related to performance of the contracted service (for example travel, accommodation and meals) are not disclosable.
- (b) Sponsorship of activities and events – independent meetings, events or projects directed at HCPs; sponsorship may be direct (funding to the organising healthcare institution, association or medical society), or indirect (via their organising agency), e.g. paying for an exhibition table or space, or funding the room hire or catering.
- (c) Grants and Donations that support healthcare, e.g. research or educational grants, equipment donation, product donation.

ToV to Patient Organisations

- (a) Fees for service - the total of all honoraria for the reporting period. Expenses directly related to performance of the contracted service (for example travel, accommodation and meals) are not disclosable.

- (b) Grants, Donations, Sponsorship of activities and events – support of independent events, projects or initiatives organised by patient organisations, e.g. patient support meetings, medical education, disease awareness campaign.

Out of Scope:

Meals, drinks, samples, promotional aids, and items for patient support are out of scope.

Fees paid in connection with research & development activities or market research have not been disclosed.

4. ACCOUNTING CONSIDERATIONS

ToV Recognition Date: ToV's are disclosed based on the date Celltrion made the ToV.

Currency: Payments are recorded within the Disclosure Report in local Euro currency. Where amount transferred is not in Euro, this will be calculated on the day of approval or at time of disclosure using a currency converter tool at a commercial bank website.

VAT: Where applicable to the transaction, all amounts disclosed include VAT or similar service taxes.

Multi-year contracts: Where contracts are valid for more than one year, each individual TOV is captured and disclosed in the reportable disclosure period.

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/HCO does not receive the benefit due to non-participation, Celltrion Healthcare Ireland Ltd will not disclose ToVs.

Cross-border activities: Regardless of which Celltrion entity contracts with and pays a recipient, all HCO's, or HCP's whose primary practice, main professional address or place of incorporation is in Ireland are reported by Celltrion Healthcare Ireland.

Post Publication Disputes

Celltrion Healthcare Ireland Ltd 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.