



## Reporting of Transfers of Value (ToVs) to Patient Organisations and the Public Methodological Note for Reporting of 2023 Data

The Company (Indivior UK Limited) will disclose all Transfers of Value made to Patient Organisations and the Public in accordance with its commitment to the Code of Practice of the Association of the British Pharmaceutical Industry (ABPI) and the European Federation of Pharmaceutical Industries and Associations (EFPIA). This document summarises the approach taken in calculating the figures disclosed.

### **Definitions**

**Transfer of Value (ToVs):** a direct or indirect transfer of value, whether in cash, in kind or otherwise, made, whether for promotional purposes 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 on behalf of a company for the benefit of a recipient or through an intermediate and where the company knows or can identify the recipient that will benefit from the transfer of value.

**Patient Organisation (PO):** an organisation based in the UK mainly comprised of patients and/or caregivers or any user organisation such as disability organisation, carer or relative organisation and consumer organisation that represents and/or supports the needs of patients and/or caregivers.

**Public:** individual members of the UK public, including patients and journalists to whom Indivior UK has provided a ToV in relation to activities within scope of the ABPI Code such as speaker services, assistance with training, writing articles and/or publications, participation in advisory boards, advising on clinical trials or participating in market research.

### **Transfers of Values to POs and the Public**

The Company discloses the following ToVs it makes to UK POs and the UK Public:

- Financial support provided to UK Patient Organisations
- Non-financial support provided to UK Patient Organisations
- ToVs made to POs and the Public in relation to contracted services, including expenses

### **Reporting Date**

The Company will disclose ToVs against the relevant calendar year in which the payment was made, or in the case of non-financial support, when the support was actually provided.

### **Currency and Tax**

The Company discloses UK ToVs in GBP.

The Company discloses ToVs excluding VAT and other applicable taxes.

### **Multi-year Projects**

The Company discloses all ToVs made between 1 January and 31 December by 30 June of the following year. Where projects run for several years, the Company will declare the amount relevant to the year in which each part of the payment was made, or the year in which the non-financial support was received.

Thus, a project which spans two calendar years and includes several individual ToVs during that time will have two associated disclosures; one for each calendar year showing the value of the transfer made in that specific calendar year.

### **Disclosure and Document Retention Period**

The Company will maintain public disclosures for a minimum of three years and will retain the records for a minimum of five years after the end of the calendar year to which they relate.

### **Cross Border Payments**

The Company discloses ToVs based on the PO's principal place of practice. If the PO operates in more than one country, the Company will select the country where the PO's main operations are based.