

Methodological Note – Scope Ophthalmics Ltd

Transfers of Value 2023

This note describes the methods used by Scope Ophthalmics Ltd. in the Republic of Ireland (ROI) to meet its obligations and the requirements for disclosing payments and Transfers of Value (ToV) to Health Care Professionals (HCPs) and Healthcare Organisations (HCOs) as outlined in The European Federation of Pharmaceutical Industries and Associations (EFPIA) HCP/HCO Disclosure Code and further reflected in the Irish Pharmaceutical Healthcare Association (IPHA) Code of Practice.

The ToVs disclosed in this report cover payments made by Scope Ophthalmics Ltd. in 2023 to HCPs and HCOs whose principal place of practice is the ROI, in relation to activities and events that took place.

TOVs required to be disclosed by the EFPIA Code of Practice are:

- Contribution to costs related to events to HCPs or HCOs
- Fees for service and consultancy to HCPs or HCOs
- Donations and grants to HCOs

Term	Methodology/Definition
Tax Consideration	It is the responsibility of the recipient of funding/payment, for the settlement of any taxes due.
Value Added Tax (VAT)	Transfer of value disclosure is presented exclusive of VAT
Consent to Disclose	In 2023 Scope collected consent from HCPs to publicly disclose payment on an individual named basis. If the HCP did not consent, the payment is reported in aggregate.
Currency	All ToVs are reported in Euros (EUR).
Contribution to Cost of Events: Registration fees (HCP)	Financial support to cover Congress registration fees

<p>Contribution to Cost of Events: Travel & Accommodation (HCP)</p>	<p>Full or part reimbursement for air travel to congress</p>
<p>Fees for Service and Consultancy (HCP)</p>	<p>ToVs resulting from or related to contracts between Scope Ophthalmics Ltd. and HCPs under which HCPs provide any type of services to Scope Ophthalmics Ltd. Examples include: Speaker engagements Advisory Board attendee</p>
<p>Related expenses (HCP)</p>	<p>Travel and accommodation expenses incurred in relation to providing service/consultancy (e.g., flight, train, taxi, car hires, tolls, mileage reimbursement, parking, hotel accommodation).</p>
<p>Donations & Grants (D&G)</p>	<p>Donations include the provision of service, benefits-in-kind and physical items to support healthcare, scientific research or education paid to a healthcare, medical or scientific association upon receipt of an unsolicited request. Grants are the provision of funds to support healthcare, scientific research or education paid to a healthcare, medical or scientific association upon receipt of an unsolicited request.</p>

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