

Methodological Note – Scope Ophthalmics Ltd

Transfers of Value 2025

This note describes the methods used by Scope Ophthalmics Ltd. in the United Kingdom (UK) to meet its obligations and the requirements for disclosing payments and Transfers of Value (ToV) to Health Care Professionals (HCPs) and Healthcare Organisations (HCOs).

The transfers of value which were considered for the 2025 disclosure are covered by Clauses 28 -31 of the ABPI Code of Practice 2024:

- joint working in accordance with Clause 20 of the ABPI Code of Practice 2024
- interactions with Health Professionals, Other Relevant Decision Makers, Healthcare Organisations, Patient Organisations and the Public, Including Patients and Journalists. Clauses 23-25 of the ABPI Code of Practice 2024
- sponsorship of attendance by health professionals and other relevant decision makers at meetings in accordance with Clause 10.11 of the ABPI Code of Practice 2024
- contributions towards the costs of meetings paid to healthcare organisations or to third parties managing events on their behalf, which may include sponsorship of health professionals by way of registration fees and accommodation and travel.

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 2025 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
Contribution to Cost of Events: Travel & Accommodation (HCP)	Full or part reimbursement for air travel to congress
Fees for Service and Consultancy (HCP)	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
Related expenses (HCP)	Travel and accommodation expenses incurred in relation to providing service/consultancy (e.g., flight, train, taxi, car hires, tolls, mileage reimbursement, parking, hotel accommodation).
Donations & Grants (D&G)	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.

Date of Preparation: 26 June 2026.