



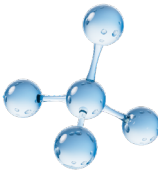
# Gross-to-Net Forecasting in Pharma: Survey Insights and Industry Trends



Gross-to-net (GTN) forecasting remains a complex, data-intensive process for life sciences organizations, shaped by pricing dynamics, channel mix variability, and increasing data requirements. To better understand how pharmaceutical companies are navigating these challenges, KPMG LLP recently conducted a survey focused on current GTN forecasting and accrual processes.



## Key Survey Findings



### 01 | Technology adoption continues to evolve across the industry

- Nearly half of companies surveyed are planning to switch the software or technology they use for their GTN accrual and forecasting models.
- There is a rising trend in the adoption of enterprise GTN platforms since 2021, which are frequently used alongside Excel.
- Many organizations currently use a mix of Excel, ERP systems, and specialized third-party GTN platforms, reflecting varying levels of process maturity and scale.

### 02 | Automation is supporting close and validation activities

- Over half of surveyed companies have introduced automation into GTN accrual activities.
- 70% of surveyed companies with more automated processes reported shorter validation timelines.

### 03 | Forecasting methodologies and governance remain varied

- No consistent GTN forecasting or accrual model has emerged across the industry.
- Methodologies vary by product lifecycle, channel strategy, and organizational structure.
- Executive reporting continues to center on rate, mix, and price drivers.

### 04 | Data quality and channel mix remain key considerations

- Data quality and availability remain primary constraints on forecast accuracy.
- Channel mix is a key source of GTN variability across Medicaid, Managed Care/Medicare, and Wholesaler Chargebacks.

# How KPMG Can Support Life Sciences Organizations

KPMG works with life sciences organizations to assess and enhance GTN forecasting and accrual processes, helping companies evaluate current practices and identify opportunities aligned with their operating model, risk profile, and reporting requirements.



## Refine GTN Processes and Controls

By evaluating GTN activities to analyze current state processes to identify inefficiencies, control considerations, and opportunities for streamlining



## Driving Your Technology-Enabled GTN Transformation

By defining a strategic future state vision and integrated transformation roadmap, vendor selection assistance, implementation support, custom-built integrated dashboards and integrated change management to help ensure efficient user adoption.



## Enhance Calculation Models and Methodologies

Through targeted reviews of accrual models, assumptions, and methodologies to enhance consistency, efficiency and accuracy in GTN calculations



## Gap Assessment on Technology and Tools

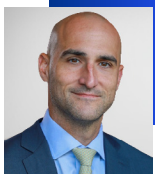
By assessing your current technology and tools used for GTN activities and compare this against industry standards to find gaps and build a roadmap for modernizing your GTN toolkit, incorporating AI and automation.



Interested in learning how your GTN forecasting approach compares to observed industry practices?

Contact us to discuss a GTN assessment and explore opportunities to evaluate and enhance your current processes.

## Contact us



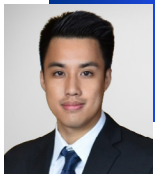
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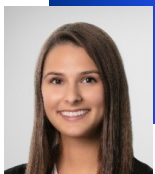
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