Following is a response from DHS Lead Malaria Research Analyst, Cameron Taylor and DHS staff member, Tom Pullum:

It depends on what your outcome indicator is for your analysis. Based on what you described, I think you are wanting to look at Total number of women aged 15-49 who had a live birth 2 years preceding the survey and who attended ANC at least 4 times in their last pregnancy as your denominator. As a reminder, one thing that you will also need to take account in your analysis is timing of first ANC visit. For example, if a woman doesn't attend ANC until their 7 month of pregnancy there is no way for them to receive at least three doses of IPTp.

Here is an analysis that might be of interest to your paper
https://dhsprogram.com/pubs/pdf/AS39/AS39.pdf