Bristol Myers Squibb: Methodological note for the disclosure of transfers of value (HCP/HCO) – Reporting year 2025

Reporting year: 2025

Disclosure (Year of publication): by the end of June 2026

Version: 30th June 2026

Introduction

As a member of the FSA, we as a company feel obliged to ensure that the nature and scope of our cooperation with healthcare professionals are clear and transparent to the public. The FSA has issued the so-called FSA Transparency Code for this purpose. This Code is intended to avoid the appearance of conflicts of interest from the outset and further improve the general public's understanding of the high value and necessity of cooperation between pharmaceutical companies and healthcare professionals. Healthcare professionals include all doctors and pharmacists residing or working full-time in Europe, as well as all members of medical, dental, pharmaceutical, or other healthcare professions and all other persons who prescribe or administer medicinal products for human use or trade in them in a permitted manner as part of their professional activities. This, for example, also includes employees of public bodies or employees of sickness insurance institutes, as well as other payers who are responsible for prescribing, procuring, supplying, administering, or deciding on the reimbursability of medicinal products.

We will document and publish all direct or indirect transfers of value to healthcare professionals when implementing the FSA Transparency Code in accordance with the provisions of the FSA Transparency Code version dated **14.11.2019.** A reporting year covers the respective previous calendar year. We will publish the report by the **end of June** of the following year.

The purpose of these methodological notes is to explain to you, the reader, in an easily comprehensible manner, how our company gathers and discloses information subject to the disclosure obligation in accordance with the FSA Transparency Code, thereby providing guidance on how to interpret our report.

In the event of any doubt as to whether a specific benefit is subject to disclosure obligations, we assume, in the interest of transparency, that the transfer must generally be disclosed. We only refrain from such a disclosure if the transfer of value clearly does not fall within the scope of the disclosure obligations.

1. Definitions

1.1 Recipients

“Recipients" are those HCPs and HCOs to whom transfers of value are provided that must be disclosed in accordance with this Code. Wholesalers, distributors or dealers of medicinal products or DiGA are not "recipients" within the meaning of this Code.

- **HCPs (Healthcare professionals**) are all doctors and pharmacists residing or working full-time in Europe, as well as all members of medical, dental, pharmaceutical, or other healthcare professions and all other persons who prescribe or administer medicinal products for human use or trade in them in a permitted manner as part of their professional activities. This can, for example, also include employees of public bodies or sickness insurance institutes/payers who decide on prescribing, procuring, supplying, administering, or reimbursing of medicinal products.

- **HCO (Healthcare Organisation**) are all medical or scientific institutions or associations based in Europe that are composed of healthcare professionals (e.g. medical-scientific societies) and/or provide medical services or conduct research through them (e.g. hospitals, university clinics, or training and research institutions), regardless of their legal form of organization.
  This also includes institutions through which healthcare professionals provide services (such as consulting companies), regardless of the legal position or function of the healthcare professionals in these organisations.
  Organisations within the meaning of this Code do not include "patient self-help organisations" within the meaning of § 2, para. 21 of the FSA Code for Patient Organisations.
  Independent contract research organisations that are not composed of prescribing healthcare professionals nor affiliated with medical institutions (e.g. Clinical Research Organizations ("CRO") are only covered by the Code as HCOs if member companies provide services to recipients within the meaning of the Code via these transfers of value (so-called "pass-through costs").

1.2 Kind of ToVs

Transfers of value are payments (such as consultancy fees) and non-cash benefits (such as services provided by the member company or commissioned agencies). Transfers of value can be provided both directly as well as indirectly in favour of the recipient. An indirect provision of transfers of value occurs when these are not provided directly by the member company but via a third party (such as a contractual partner, an agency, affiliated companies or corporate foundations) for a member company for the benefit of the recipient.

Bristol Myers Squibb records and publishes, in particular, the following categories of transfers of value:

- Sponsoring (financial support of third-party conferences/events, generally in return for e.g. exhibition space)
- Conference or participation fees (fees covered for external further training events)
- Travel and accommodation costs (e.g. flight/train/taxi, mileage allowance, parking fees, hotel)
- Service and consultancy fees (e.g. speaker fees, medical consultancy, fees for retrospective non-interventional studies)
- Reimbursement of expenses in connection with service and consultancy fees (separate from the fee)
- Donations and contributions: transfers of value or in-kind benefits to healthcare organisations granted without providing anything in return
- Research and development (aggregated disclosure; see section 2.10)

2. Disclosure's Scope

The disclosure is made in accordance with the provisions of the FSA Transparency Code. The reporting period is the respective calendar year (in this case, 2025). The disclosure will be made by the end of June of the following year.

2.1 Products concerned

Disclosures relate to contributions provided in connection with prescription-only medicinal products for human use.

2.2 Company concerned

Bristol Myers Squibb and affiliated companies involved.

2.3 Excluded ToVs

Medical utility items, meals, samples as well as the general purchase and sale of medical products are not subject to the disclosure obligation.

2.4 ToVs date

The ToV Disclosure Report includes financial transactions, whose payment date falls within the reporting period to be disclosed, as well as in-kind transactions, whose activity date falls within the reporting period to be disclosed.

2.5 Direct ToVs

Direct transfers of value are benefits that Bristol Myers Squibb provides directly to the benefit recipients (e.g. covering the participation fees or reimbursement of travel/accommodation costs for a healthcare professional).

2.6 Indirect ToVs

If benefits are provided to healthcare professionals via third parties and Bristol Myers Squibb is aware that the benefit is made in favour of a healthcare professional, the information is generally published, including the name of the healthcare professional (provided valid consent has been obtained).

If scientific events have been organised by a congress agency and a clear connection to an HCO exists, the publication shall state the congress agency as fiscal recipient, including details of the services/consideration, service period and by identifying the medical society/organisation as the scientific organiser.

2.7 Non-monetary ToVs

Benefits in kind are included (e.g. direct coverage of travel and accommodation costs) and are classified in accordance with the relevant EFPIA categories.

2.8 Partial attendances / cancellation & refund

Only transfers of value that have been confirmed as having been provided to the healthcare professionals are disclosed.

Costs for participants who do not attend are not disclosed, as no benefit is deemed to have been provided to healthcare professionals who did not attend.

2.9 Cross-border activities

In cross-border situations (benefit is provided in a country other than the recipient´s registered office/place of practice/principal place of business of the recipient), benefits to recipients headquartered in another European country are generally published by the affiliated company domiciled in that country.

2.10 R&D

We only publish transfers of value relating to studies that are “required for regulatory purposes” under the category “research and development”. Studies are considered “required for regulatory purposes” if they are necessary to obtain approval or to monitor a medicinal product following approval. In particular, within this context, for our company, this includes the planning and implementation of non-clinical studies (in accordance with the OECD Principles on Good Laboratory Practice), clinical trials of phases I to IV (in accordance with Regulation 2001/20/EU), and prospective non-interventional studies within the meaning of § 19 of the FSA Code. In addition to this, we also include studies under the category “research and development” that are required to demonstrate the additional value of a medicinal product, thereby supporting, respectively, maintaining its reimbursability.

If transfers of value relate to activities that fall under the category “research and development”, such benefits are only published in aggregated form, i.e., without naming the individual recipient of the benefit.

In the area of basic research, a distinction is made depending on whether the research relates to a specific medicinal product and aims to extend its indication. In such cases, we publish the relevant transfers of value in aggregated form under the category “research and development”.

If, on the other hand, no connection to a product exists and the research is of a general nature, we do not publish it under the category “research and development”, but generally under the category “service contracts”. However, if we support basic research by making donations, for example, to a university clinic, we publish the corresponding transfers of value under the category “Cash donations / In-kind donations”.

2.11 Voluntary disclosure

Not applicable.

3. Specific considerations

3.1 Country unique identifier

Recipients are identified by their name and the country of their principal place of activity. If a unique national identifier is locally stipulated, it is used in accordance with applicable local regulations and data protection provisions.

3.2 Self-incorporated HCP

If contracts are concluded with a legal person, the corresponding transfers of value are published in the organisations (HCOs) section under the name of the company.

3.3 Multi-year agreements

For multi-year agreements, the prorated fee is calculated for each reporting period. Disclosure is made for the respective amount during the reporting period in which the transfer of value was actually provided/recorded.

3.4 Country specificities

These methodological notes apply to Germany and the FSA Transparency Code.

3.5 Quality Checks

All data was accurate at the time of the publication. Internal policies, review and approval procedures (in accordance with Bristol Myers Squibb SOPs) apply prior to publication.

4. Data protection legal basis

4.1 Consent collection

Our company requires all healthcare professionals who receive transfers of value to consent to the publication of such benefits. If a declaration of consent is not provided, we will only publish

the transfer of value as an aggregated amount, i.e. without naming the individual recipient of the benefit.

The publication of personal data as part of transparency reporting is based on consent under data protection law.

The report is generally made available on the corporate website for a minimum of three years. Should a healthcare professional revoke their consent prior to the end of this period, the report will be revised accordingly.

If Bristol Myers Squibb assumes responsibility for the reporting for acquired companies, existing consent agreements from the past are honoured. In cases of uncertainty, the corresponding contributions are disclosed in aggregated form.

4.2 Legitimate interests

Not applicable.

5 Form of disclosure

5.1 Date of publication

The report will be published by the end of June of the following year (consequently, until the end of June 2026 for the reporting year 2025).

5.2 Disclosure platform

The information is published on the corporate website (bms.com/de) and remains available on it for a minimum of three years.

5.3 Disclosure language

The methodological notes and the disclosure are provided in German.

6. Disclosure financial data

6.1 Currency

All transfers of value are reported in Euros. If benefits were provided in a different currency, they are converted to Euros using the average exchange rate applicable at the relevant point in time.

6.2 VAT included or excluded

Whenever possible, contributions are disclosed excluding VAT. If the VAT cannot be shown separately, amounts including VAT may be disclosed.

6.3 Calculation rules

Not applicable.

7. Additional Information

7.1 Scientific publications

Authors of scientific publications are provided with a publication support benefit when Bristol Myers Squibb pays a publication agency to provide medical writing and editorial services to the authors free of charge. These publication support benefits relate to activities that fall under the definition of research and development and, therefore, the transfers of value are allocated to the “research and development” category.