

## HCP/HCO Methodological Note

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### Bristol Myers Squibb

## Methodological note for HCP/HCO disclosure 2025

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### Introduction

This methodological note explains the approach of Bristol Myers Squibb (BMS) for preparing the annual disclosure of Transfers of Value (ToV) to Healthcare Professionals (HCPs) and Healthcare Organisations (HCOs) for the 2025 reporting period.

EFPIA requires member companies to publish a note summarising the methodologies used (e.g. recognition rules, treatment of multi-year agreements, VAT and currency aspects).

For Greece, disclosure is also made in accordance with Article 66(7) of Law 4316/2014, taking into account Opinions No. 5/2016 and 2/2017 of the Hellenic Data Protection Authority and relevant EOF guidance.

All information in the disclosure report was accurate at the time of publication

## 1. Definitions

### 1.1 Recipients

BMS is fully aligned with the definition scope of Healthcare Professionals and Healthcare Organisations, adapting where necessary to include definitions from local trade associations

**Healthcare Organisation (HCO):** Any legal entity (i) that is a healthcare, medical or scientific association or organisation (regardless of its legal or organisational form), such as a hospital, clinic, foundation, university or other educational institution or scholarly society (excluding patient organisations within the scope of the EFPIA Patient Organisation Code), whose registered address, place of incorporation or principal place of operation is in Europe; or (ii) through which one or more Healthcare Professionals provide services.

**Healthcare Professional (HCP):** Any natural person who is a member of the medical, dental, pharmacy or nursing profession, or any other person who, in the course of their professional activities, may prescribe, purchase, supply, recommend or

administer a medicinal product, and whose primary professional address or place of licence is within Europe.

For the avoidance of doubt, the definition of an HCP includes:

- (i) any official or employee of a government agency or other organisation (in the public or private sector) who may prescribe, purchase, supply or administer medicinal products; and
- (ii) any employee of a member company whose primary occupation is the practice of a healthcare profession.

However, the definition excludes:

- (a) all other employees of a member company; and
- (b) wholesalers or distributors of medicinal products.

## 1.2 Kind of ToVs

- **HCOs:** Donations and Grants; Contribution to event costs (registration fees; sponsorship agreements with HCOs for event management; travel and accommodation expenses, where permitted); Fees for Services and Consultancy (fees disclosed separately from related expenses).
- **HCPs:** Contribution to event costs (registration fees; travel and accommodation expenses); Fees for Services and Consultancy (fees disclosed separately from related expenses).
- **Research & Development:** Transfers of value related to pre-clinical studies, clinical trials, and prospective/retrospective non-interventional studies (NIS).

## 2. Disclosure's Scope

### 2.1 Products concerned

Disclosures relate to ToVs made in connection with prescription-only medicines (POM) for human use.

### 2.2 Company concerned

Bristol Myers Squibb and in-scope affiliates. Where BMS assumes reporting for acquired entities, legacy consent agreements are respected; if unclear, related ToVs are disclosed in aggregate.

### 2.3 Excluded ToVs

Items of medical utility, meals, medical samples, and ordinary course purchases/sales of medicinal products are out of scope for disclosure.

### 2.4 ToVs date

The TOV disclosure report includes financial transactions with a reportable payment

date within the relevant reporting period, as well as in-kind transfers of value based on the activity date within the relevant reporting period.

### 2.5 Direct ToVs

ToVs made directly by BMS for the benefit of a Recipient.

### 2.6 Indirect ToVs

Transfers of value made on behalf of BMS or through a third party (e.g. Professional Congress Organisers (PCOs)), provided that the Recipient is known/identifiable.

Where the financial management of a scientific event is delegated to a PCO, the related transfers of value are disclosed in the name of the organising Healthcare Organisation.

### 2.7 Non-monetary ToVs

Benefits in kind are included (e.g., in-kind sponsorships) and categorised according to EFPIA categories.

### 2.8 ToVs in case of partial attendances or cancellation and refund

Only ToVs confirmed as provided to the HCP/HCO are disclosed.

### 2.9 Cross-border activities

Where a ToV is made outside the Recipient's country, it is reported in the country of the Recipient's principal practice address.

### 2.10 R&D

Transfers of value related to Research and Development are disclosed in aggregate, with the exception of confirmed non-interventional retrospective studies, where transfers of value to HCPs are disclosed on an individual (named recipient) basis under the category Fees for Services and Consultancy, provided that the relevant consent has been obtained.

### 2.11 Voluntary disclosure

N/A

## 3. Specific considerations

### 3.1 Country unique identifier

Recipients are identified by name and country of principal practice. Where a national unique identifier is mandated locally, it is used in accordance with local code and privacy requirements.

### 3.2 Self-incorporated HCP

Payments to a self-incorporated HCP (legal entity) are generally disclosed per local code definitions.

### 3.3 Multi-year agreements

ToVs related to multi-year agreements follow the same rules as other ToVs (see 'ToVs date ').

### 3.4 Country specificities

BMS follows the provisions of the national code and the applicable disclosure requirements; any deviations from this methodological note are documented in local notes, where required.

### 3.5 Quality Checks

All data were correct at time of publication; internal governance, review and approvals apply prior to publication (per BMS SOPs).

## 4. Data protection legal basis

### 4.1 Consent collection

Where required by national code or law, BMS requests consent from Recipients for named disclosure. If consent is not granted or withdrawn, ToVs are included in aggregate (per category). For acquired entities, BMS honours the original consent terms; where unclear, aggregate disclosure is used.

### 4.2 Legitimate interests

In some markets, BMS applies legitimate interests as the legal basis for processing ToV data for disclosure. HCPs are informed and may exercise their right to object in line with GDPR and local law.

## 5. Form of disclosure

### 5.1 Date of publication

The publication of each country-specific disclosure report will comply with the reporting deadlines set by the relevant national regulatory authorities and trade associations (generally within six months following the end of the year).

### 5.2 Disclosure platform

For markets with an external central platform, BMS will publish the disclosure report on the central platform. Where possible, this methodological note will accompany the disclosure report.

For markets without an external central platform, BMS will publish the disclosure report on the respective country-specific BMS website, within a dedicated transparency section. This methodological note will be published within that section.

### 5.3 Disclosure language

Language is determined by the national code; English versions may also be provided.

## 6. Disclosure financial data

### 6.1 Currency

Reports are submitted in the local currency of each country. If conversion is required: for financial payments, the average daily FX rate on the payment date is used; for ToVs related to interactions, the average daily FX rate on the interaction date (event start date for indirect ToVs) is used.

### 6.2 VAT included or excluded

Transfers of value are calculated based on the actual amount received by the respective Recipient, whether in cash or in kind. The general approach is as follows:

- VAT is included for expenses such as travel, accommodation and registration fees for international congresses.
- VAT is excluded for transfers of value based on fees or contractual arrangements, and for registration fees for domestic congresses.

#### *Various withholdings*

With respect to transfers of value relating to honoraria:

- **Private practice HCPs:** The amount reported corresponds to the amount paid to the HCP before statutory deductions.
- **HCPs working in the National Health System (NHS/ESY):** The amount reported corresponds to the amount paid to the HCP's institution (ELKEA) before statutory deductions.
- **HCPs working in Universities:** The amount reported corresponds to the amount paid to the HCP's institution (ELKE) before statutory deductions.

**Note 1:** It was not possible to separately record and report the total amount of deductions and taxes.

**Note 2:** It was not possible to separately record transfers of value to hospital-based and university HCPs; therefore, these are reported under their respective institutions (ELKEA / ELKE).

### 6.3 Calculation rules

Fees are disclosed separately from related expenses as required.

## 7. Additional Information

### 7.1 Scientific publications

BMS complies with applicable laws and pharmaceutical industry standards for disclosure reporting. External authors of scientific publications may receive an in-kind benefit where BMS pays a publishing organisation to provide medical writing and editorial support services to such authors at no cost to them.

Where such support is related to activities falling within the definition of Research and Development, the transfers of value are disclosed in alignment with that category.

Where the publishing support does not fall within the scope of Research and Development (e.g. retrospective non-interventional studies), the transfers of value are disclosed on an individual (named recipient) basis and aligned with the category Fees for Services and Consultancy.

BMS discloses the coverage of costs related to medical writing and editorial support services, as well as congress registrations and scientific journal submissions.

### 7.2 Compliance with a Legal Obligation

In cases where disclosure and/or the processing of personal data is required by applicable legislation or regulatory obligations, BMS relies on compliance with a legal obligation as the legal basis for the processing of transfer of value data for disclosure purposes.

In such cases, Recipients are duly informed about the processing of their data, in accordance with the requirements of the General Data Protection Regulation (GDPR) and applicable national legislation.