

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 Bristol Myers Squibb's (BMS) approach to preparing its annual HCP/HCO transfers of value (ToV) disclosure for the 2025 reporting period. EFPIA requires member companies to publish a note summarizing the methodologies used (e.g., recognition rules, treatment of multi-year agreements, VAT and currency aspects).

The AIPM Code of Practice does not specify methods regarding timing, taxation, or currency for the disclosure of ToV. Companies are free to determine an appropriate methodology and are required to make it public in accordance with Article 23, paragraph 23.05 of the AIPM Code of Practice.

As an AIPM member, BMS, where possible, meets this requirement by publishing this note alongside its disclosure to improve clarity, consistency and traceability across markets.

As of the date of publication, all data reported in the disclosure report was accurate.

1. Definitions

1.1 Recipients: BMS aligns to AIPM Code of Practice and EFPIA HCP/HCO scope

HCP: any natural persons having medical qualifications, participating in the recommendation, prescription, procurement, selling, distribution or administering of medicinal products and in the provision of health services, including, in particular, physicians, pharmacists, healthcare professionals, members of healthcare service

provider staff or any other specialist working in health care. In the application of this Code, the definition of healthcare professionals includes the following: (i) any official or employee of a government, agency or other organisation (whether in the public or private sector) that may prescribe, purchase, recommend or administer Medicinal Products and (ii) any employee of a Member Company whose primary occupation is that of a practising HCP, but excludes (x) all other employees of a Member Company and (y) wholesalers or distributors of Medicinal Products, and their employees.

HCO: any legal person, entity, individual entrepreneur (i) that is a healthcare, medical or scientific association or organisation (irrespective of the legal or organisational form) such as a hospital, clinic, foundation, university or other teaching institution or learned society (except for Patient Organisations within the scope of Article 21 of AIPM code) whose business address, place of incorporation or primary place of operation is in Europe or (ii) through which one or more Healthcare Professionals provide services.

1.2 Kind of ToVs

Transfers of value in favor of HCOs may relate to:

- **Donations and Grants.** Donations and grants (in cash or in kind) to HCOs that support healthcare, including contributions to institutions, organisations or associations composed of HCPs or that provide healthcare (governed by Article 12 of the AIPM Code).
- **Contributions Related to Events.** Contributions to the costs of events, directly or indirectly through HCOs or third parties, including:
 - Registration fees;
 - Sponsorship agreements with HCOs or with third parties designated by HCOs to organize events;
 - In the case of Professional Congress Organizers (PCOs), ToVs may be reported:
 - In the name of the beneficiary HCO, or
 - In the name of the beneficiary PCO;
 - Travel and accommodation expenses (within the limits of Article 13 of the AIPM Code).
- **Fees for Services and Consultancy.** Transfers of value arising from contracts between affiliated companies and HCOs for the provision of services. The following must be reported separately:
 - Fees;
 - Expense reimbursements provided for in the written contract.

- **Transfers for Research and Development.** Research and development transfers include all those relating to pre-clinical and clinical activities, carried out directly or indirectly (e.g. through CROs or third parties). Retrospective non-interventional activities are not considered part of R&D costs. All R&D ToVs are reported in aggregate form by country, based on the beneficiary's principal place of business

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, Visa costs are out of scope for disclosure.

2.4 ToVs date. For disclosure purposes, BMS applies the following criteria:

- (i) Cash transfers of value: the reporting date corresponds to the date on which the payment was made;
- (ii) Transfers of value in kind: the reporting date corresponds to the start date of the event or the date on which the service was provided.

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

2.6 Indirect ToVs. ToVs made on behalf of BMS, or via a third party (e.g., PCO), where the Recipient is known/identifiable.

2.7 Non-monetary ToVs. Benefits in kind are included (e.g., in-kind sponsorships) and categorized according to AIPM Code of Practice categories.

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

In cases where an HCP or HCO does not attend an event or cancels their participation, the following principles apply no Transfer of Value is recognised and therefore no disclosure is made;

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. This applies regardless of the country in which the event takes place or in which the payment is made.

2.10 R&D. R&D ToVs are disclosed in aggregate with the exception of confirmed retrospective non-interventional studies, where HCPs are disclosed on an individual basis under fee for service where consent allows.

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 national code guidance and publication requirements; any deviations from this 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 honors the original consent terms; where unclear, aggregate disclosure is used.

4.2 Legitimate interests N/A

5. Form of disclosure

5.1 Date of publication. Transparency data is disclosed annually within six (6) months following the end of the relevant Reporting Period, in accordance with the AIPM Code.

5.2 Disclosure platform.

Where a central disclosure platform is available, BMS shall publish the required disclosures on such platform; in the absence of a central platform, disclosures shall be published on the relevant BMS country website within a dedicated transparency section, together with this methodological note.

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. Where possible, ToVs are disclosed exclusive of VAT. If VAT cannot be separated, VAT-inclusive amounts may be disclosed.

6.3 Calculation rules. Fees are disclosed separately from related expenses as required.

7. Additional Information

7.1 Publication of HCOs Where the Name of an HCP is Identifiable. In the event that a transfer of value is made to an HCO and the name of one or more HCPs is directly or indirectly identifiable from the transfer of value (for example through the name of the HCO), BMS assesses the publication of the transfer of value in accordance with applicable personal data protection rules and consent requirements. In such cases, disclosure is made in compliance with:

- (i) the AIPM Code;
- (ii) the EFPIA provisions;
- (iii) applicable national personal data protection legislation.

7.2 Scientific Publications: Where BMS funds medical writing or editorial support for external authors, this is considered an in-kind Transfer of Value. Such support is considered related to Research and Development activities and is therefore disclosed in aggregate under R&D.