According to the requirements prescribed by Code of Practice of Association of International Pharmaceutical Manufacturers (AIPM) each pharmaceutical company shall document and disclose transfer of value it makes, directly or indirectly, to or for benefit of any healthcare professional or healthcare organization being a recipient of such value. Bristol-Myers Squibb Limited Liability Company (hereinafter – “BMS Russia”) being the member of the Association of International Pharmaceutical Manufacturers will publish in June 2018 the information about the payments made in 2017 to or for benefit of any healthcare professional or healthcare organization. This information will be published at BMS Russia website.

Beginning from 2016, disclosure of information about the payments to or for benefit of healthcare professionals and healthcare organizations will be made annually. Each accounting period will cover the full previous calendar year and disclosure of information will be effected within six (6) months after the end of the respective accounting period on the basis of the present Methodology, both in Russian and in English languages.

1. DEFINITIONS

**Healthcare Organization** - any legal entity that is a healthcare, medical, pharmaceutical or scientific association or organization (irrespective of the legal or organizational form) such as a hospital, clinic, foundation, university or other teaching institution (except for patient organizations) whose business address, place of incorporation or primary place of operation is in Russia or which provides services through one or more healthcare professionals.

**Healthcare Professionals** - doctors and other medical professionals, heads of medical

1. ОПРЕДЕЛЕНИЯ

**Организация здравоохранения** - любое юридическое лицо, являющееся организацией здравоохранения, медицинской, фармацевтической или научной ассоциацией или организацией (вне зависимости от ее организационно-правовой формы), например, больница, клиника, фонд, университет или иные учебные заведения (кроме пациентских организаций), чей юридический адрес, место регистрации юридического лица или основное место деятельности находится в пределах Российской Федерации или которые оказывают услуги посредством одного или более специалистов здравоохранения.

**Специалисты здравоохранения** - врачи и другие медицинские работники, руководители
organizations, pharmaceutical professionals including pharmacists, heads of pharmacy organizations, and other specialists whose professional activity is concerned with pharmaceutical products and who in the process of their professional activity have the right to prescribe, recommend, purchase, supply, or administer pharmaceutical products.

For avoidance of doubt, the definition of Healthcare Professional includes (i) any official or employee of a government agency or other organization (whether in the public or private sector) that may prescribe, purchase, supply or administer medicinal products and (ii) any employee of the company – member of AIPM whose primary occupation is that of a practicing Healthcare Professional, but excludes (x) all other employees of the company – member and (y) a wholesaler or distributor of medicinal products.

Activities (events) – meetings, congresses, conferences, symposiums and other such an arrangements of marketing, scientific and/or professional character (including meetings of advisors’ board, visit of scientific and research centers and production spaces as well as trainings, organizational meetings on planning or meetings of investigators in the area of clinical trials and non-interventional research), organized or sponsored by the pharmaceutical company or on behalf of it.

Transfer of Value – direct or indirect transfer of value, realized in money terms, in natural value or in any other form both for the purposes of pharmaceutical products promotion in the market and any other purposes, in connection with development and selling exclusively of prescribed medical products for medical application. Direct transfer of value is effected by the pharmaceutical company to or for the benefit of the recipient or through the agent in the event that the pharmaceutical company knows or may identify the healthcare organization / healthcare professional for the benefit of which the transfer of value is realized.

Fees related to travel visas are not reportable

Transfer of Value in connection with investigations and development – transfer of value to or for the benefit of the healthcare professional or healthcare organization who is related to planning or conducting of preclinical trial, clinical trial or post registration observational (non-interventional) research that are the prospective on its nature and are related to medical organizations, pharmaceutical organizations, heads of pharmacy organizations, and other specialists whose professional activity is concerned with pharmaceutical products and who in the process of their professional activity have the right to prescribe, recommend, purchase, supply, or administer pharmaceutical products.

For avoidance of doubt, the definition of Healthcare Professional includes (i) any official or employee of a government agency or other organization (whether in the public or private sector) that may prescribe, purchase, supply or administer medicinal products and (ii) any employee of the company – member of AIPM whose primary occupation is that of a practicing Healthcare Professional, but excludes (x) all other employees of the company – member and (y) a wholesaler or distributor of medicinal products.

Activities (events) – meetings, congresses, conferences, symposiums and other such an arrangements of marketing, scientific and/or professional character (including meetings of advisors’ board, visit of scientific and research centers and production spaces as well as trainings, organizational meetings on planning or meetings of investigators in the area of clinical trials and non-interventional research), organized or sponsored by the pharmaceutical company or on behalf of it.

Transfer of Value – direct or indirect transfer of value, realized in money terms, in natural value or in any other form both for the purposes of pharmaceutical products promotion in the market and any other purposes, in connection with development and selling exclusively of prescribed medical products for medical application. Direct transfer of value is effected by the pharmaceutical company to or for the benefit of the recipient or through the agent in the event that the pharmaceutical company knows or may identify the healthcare organization / healthcare professional for the benefit of which the transfer of value is realized.

Fees related to travel visas are not reportable

Transfer of Value in connection with investigations and development – transfer of value to or for the benefit of the healthcare professional or healthcare organization who is related to planning or conducting of preclinical trial, clinical trial or post registration observational (non-interventional) research that are the prospective on its nature and are related to medical organizations, pharmaceutical organizations, heads of pharmacy organizations, and other specialists whose professional activity is concerned with pharmaceutical products and who in the process of their professional activity have the right to prescribe, recommend, purchase, supply, or administer pharmaceutical products.

For avoidance of doubt, the definition of Healthcare Professional includes (i) any official or employee of a government agency or other organization (whether in the public or private sector) that may prescribe, purchase, supply or administer medicinal products and (ii) any employee of the company – member of AIPM whose primary occupation is that of a practicing Healthcare Professional, but excludes (x) all other employees of the company – member and (y) a wholesaler or distributor of medicinal products.

Activities (events) – meetings, congresses, conferences, symposiums and other such an arrangements of marketing, scientific and/or professional character (including meetings of advisors’ board, visit of scientific and research centers and production spaces as well as trainings, organizational meetings on planning or meetings of investigators in the area of clinical trials and non-interventional research), organized or sponsored by the pharmaceutical company or on behalf of it.

Transfer of Value – direct or indirect transfer of value, realized in money terms, in natural value or in any other form both for the purposes of pharmaceutical products promotion in the market and any other purposes, in connection with development and selling exclusively of prescribed medical products for medical application. Direct transfer of value is effected by the pharmaceutical company to or for the benefit of the recipient or through the agent in the event that the pharmaceutical company knows or may identify the healthcare organization / healthcare professional for the benefit of which the transfer of value is realized.

Fees related to travel visas are not reportable

Transfer of Value in connection with investigations and development – transfer of value to or for the benefit of the healthcare professional or healthcare organization who is related to planning or conducting of preclinical trial, clinical trial or post registration observational (non-interventional) research that are the prospective on its nature and are related to medical organizations, pharmaceutical organizations, heads of pharmacy organizations, and other specialists whose professional activity is concerned with pharmaceutical products and who in the process of their professional activity have the right to prescribe, recommend, purchase, supply, or administer pharmaceutical products.

For avoidance of doubt, the definition of Healthcare Professional includes (i) any official or employee of a government agency or other organization (whether in the public or private sector) that may prescribe, purchase, supply or administer medicinal products and (ii) any employee of the company – member of AIPM whose primary occupation is that of a practicing Healthcare Professional, but excludes (x) all other employees of the company – member and (y) a wholesaler or distributor of medicinal products.
collection of information on patients, received from the healthcare professional or on its behalf or from the group of healthcare professionals or on their behalf especially for the research purposes.

Retrospective non interventional study related transfers of value are not considered to be part of the R&D totals for a country.

**Disclosure’s Scope. Transfer of value timing approach**

**Assumption** – timing of Transfer of Value determines assignment to a disclosure period and the date required for value calculation (e.g. currency conversion, tax calculation).

**Principles**

(a) As actual values are relevant for disclosure reporting the following dates are captured and transferred to BMS Russia reporting solution

(i) Financial Payments: Actual payment date

(ii) Transfer of Value:  
    1. One-day interactions: Actual interaction start date  
    2. Multiple-day interaction: Actual interaction end date

(b) Above dates will be used for both:

(i) Assigning and Transfer of Values to the relevant disclosure period

(ii) Performing any Transfer of Value calculation

(c) Multi-year contracts / R&D long term clinical trials: reporting of Transfer of Value’s related to the contract / trial follow the above rules.

(d) Congress closure

(i) For cases where the actual amount of Transfer of Value has not been collected during the disclosure period, such payments will be attached to the next disclosure period

**Reportable Date:** the following rules have been used for the reportable date relating to Transfer of Value’s in BMS Russia:

- In Kind (travel, accommodation, registration fee): Event start date

**Dаты, подлежащие регистрации:** следующие правила применяются в БМС Россия для регистрации даты, относящейся к Предаче ценностей

- В натуральной форме (проезд, проживание, регистрационный взнос): Дата начала

Page 3 of 8
No Show / Cancellation – for payments or Transfer of Value received by HCP, where the event has been cancelled or HCP has decided not to attend, BMS Russia will only report Transfer of Value that have been provided to HCP where refund has not been received by BMS Russia.

Croass-border Activities – where Transfer of Value is made outside of the recipient’s country those Transfer of Value will be reported within the country disclosure report based on the recipient’s principal practice address. Otherwise currency conversion is required:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) The value of transaction currency is used for a currency conversion as follows:

1. Financial Payments: the average monthly rate of the payment date is used for conversion
2. Transfer of Value: the average monthly rate of the interaction date is used for conversion

Value Added Tax (VAT) – Transfer of Value will be calculated based on the actual amount received by a recipient, either in kind or in cash. The general approach is as follows:

(i) Including VAT for expenses such as travels, accommodations, Congress registration fees
(ii) Excluding VAT for fees or contract based Transfer of Value

Healthcare Organization disclosure where name of Healthcare professional can be derived – where the name of Healthcare Organization contains the name of Healthcare professional who is also the sole director of Healthcare Organization, those Healthcare Organization’s data have been aggregates and displayed in the aggregated Healthcare Organization section.

1 Disclosure of information on transfer of value to or for the benefit of Healthcare Organization

Categories for transfers of value to a Healthcare Organization include:

- In Cash (sponsorship, donation, fee for services): Payment date
Donations and grants. Donations and grants to or for the benefit of Healthcare Organizations that support healthcare, including donations and grants (either cash or benefits in kind) to institutions, organizations or associations that are comprised of Healthcare Professionals and/or that provide healthcare.

Contribution to costs related to events. Contribution to costs related to activities through Healthcare Organizations or third parties, including sponsorship agreements with third parties appointed by Healthcare Organizations to manage an activity such as:

- Registration fees;
- Sponsorship agreements with Healthcare Organizations or with third parties appointed by a Healthcare Organization to manage an activity
- Travel and accommodation.

Fees for service and consultancy. Transfers of value resulting from or related to contracts between pharmaceutical companies and Healthcare Organizations under which such Healthcare organizations provide any type of services to a pharmaceutical company or any other type of funding not covered in the previous categories. Fees, on one hand, and on the other hand transfers of value relating to expenses agreed in the written agreement covering the activity will be disclosed as two separate amounts.

When Healthcare Organizations appoint a technical organizer as an agent who acts on behalf of Healthcare Organization all the payments to or for the benefit of technical organizer are subject for disclosure.

Thus, if the Healthcare Organization appoints a technical organizer for organization and holding of an activity, such technical organizer organizes an activity using transfers of value received from sponsors for and under control of the Healthcare organization. Sponsorship fees paid to the technical organizer in this case shall be disclosed as a transfer of value to the Healthcare Organization which appointed the technical organizer. Disclosure in this case includes not only payments made by the technical organizer directly to the Healthcare Organization, but also values in kind provided to Healthcare Organizations by the technical organizer such as renting of the activity facilities, and financing other costs related to the

Пожертвования и гранты. Пожертвования и гранты, осуществляемые в пользу Организаций здравоохранения и поддерживающие здравоохранение, включая пожертвования и гранты (в денежной или натуральной форме) учреждениям, организациям или ассоциациям, сотрудниками которых являются Специалисты здравоохранения и/или которые оказывают медицинскую помощь.

Покрытие расходов, связанных с проведением мероприятий. Покрытие расходов, связанных с проведением мероприятий, осуществляемое посредством Организаций здравоохранения или третьих лиц, включая спонсорские соглашения с третьими лицами, привлеченными Организациями здравоохранения для целей организации мероприятия, таких как:

- Регистрационные взносы
- Спонсорские соглашения с третьими лицами, привлеченными организацией здравоохранения для целей организации мероприятия
- Проезд и проживание

В случае привлечения Организацией здравоохранения технического организатора в качестве посредника, выступающего в интересах Организации здравоохранения, все платежи в пользу технического организатора подлежат раскрытию.

Иными словами, если Организация здравоохранения привлекает технического организатора для организации и проведения мероприятия, такой технический организатор осуществляет организацию мероприятия используя передачу ценностей, полученную от спонсоров под контролем Организации здравоохранения. Спонсорские взносы, выплачиваемые техническому организатору, должны раскрываться как передача ценностей Организации здравоохранения, которая принадлежит техническому организатору. Раскрытие, в таком случае, включает не только платежи сделанные техническим организатором напрямую Организации здравоохранения, но...
The relationship between the technical organizer and involved Healthcare Organization should be properly documented.

If BMS Russia concludes a sponsorship agreement with a technical organizer only, any relationships between Healthcare Organization and such technical organizer shall be documented by a sponsorship agreement and confirmed by appropriate documents from the Healthcare Organization.

In the event that several Healthcare Organizations appointing one technical organizer, sharing of transfer of value between these Healthcare Organizations should be determined in sponsorship agreement or on the basis of the official correspondence with technical organizer and/or with all Healthcare Organizations involved. When the sharing of transfer value cannot be determined on the basis of sponsorship agreement or official correspondence, BMS Russia will disclose such a payments by equal parts between involved Healthcare Organizations.

Any transfer of value to or for the benefit of the Healthcare Organization having principal place of business in the Russian Federation shall be disclosed in domestic currency (in Russian Rubles), including VAT. Any transfer of value should be confirmed by the respective agreement, certificate of acceptance and other applicable documents.

In the event that BMS Russia pays a sponsorship fee to a legal entity (not Healthcare Organization), which independently organizes an activity and is not acting as an intermediary for any Healthcare Organization, disclosure is not required.

2 Disclosure of information of transfer of value to or for the benefit of Healthcare Professional

Categories for transfers of value to a Healthcare Professional include:

Contribution to costs related to events. Contribution to costs related to events when it is not prohibited by the applicable legislation, such as:

Взаимоотношения между техническим организатором и вовлеченной Организацией здравоохранения должны быть должным образом документально оформлены.

В случае, если БМС Россия заключает соглашение о спонсорстве только с техническим организатором, любые взаимоотношения между Организацией здравоохранения и таким техническим организатором должны быть отражены в соглашении о спонсорстве и подтверждены Организацией здравоохранения соответствующими документами.

При привлечении несколькими Организациями здравоохранения одного технического организатора, распределение передачи ценностей между такими Организациями здравоохранения должно быть определено в соответствии с условиями соглашения о спонсорстве или на основании официальной переписки с техническим организатором и/или со всеми вовлеченными Организациями здравоохранения. В случаях, когда распределение долей передачи ценностей не может быть определено исходя из условий соглашения о спонсорстве или официальной переписки, БМС России обязано будет раскрыть такие платежи равными долями между всеми вовлеченными Организациями здравоохранения.

Любая передача ценностей Организации здравоохранения с основным местом деятельности в Российской Федерации должна раскрываться в местной валюте (в рублях), в сумме, включая НДС. Любая передача ценностей должна подтверждаться соответствующим договором, актом сдачи-приемки и иными применимыми документами.

В тех случаях, когда БМС Россия производит оплату спонсорского взноса юридическому лицу (не Организации здравоохранения), которое организует мероприятие и при этом не является посредником для какой-либо Организации здравоохранения, раскрытие информации о передаче ценностей не требуется.

Категории передач ценностей, осуществляемых в пользу Специалистов здравоохранения, включают:

Покрытие расходов, связанных с проведением мероприятий. Покрытие расходов, связанных с проведением мероприятий, когда это не запрещено

Page 6 of 8
Fees for service and consultancy. Transfers of value under the agreements or related to the agreements between pharmaceutical companies and Healthcare Professionals under which such Healthcare Professionals provide any lawful type of services to or for a benefit of pharmaceutical companies or any other type of funding not covered in the previous categories. Payments for the rendered services and consultancy, on one hand, and on the other hand transfers of value relating to expenses agreed in the written agreement covering the activity will be disclosed as two separate amounts.

Information of transfer of value to or for a benefit of Healthcare Professionals is the subject for disclosure on an individual basis on legal ground, i.e. in the presence of official written consent of each Healthcare Professional on individual disclosure and in observance of the requirements of Federal Law of the Russian Federation dated July 27, 2006 No. 152-FZ “On Personal Data”.

Provided that the official written consent of Healthcare Professional on individual disclosure is absent, all the payments to or for a benefit of Healthcare Professional is the subject for disclosure in general form for the accounting period.

Such a general disclosure should reflect the information on each category of payments, relating to the quantity of recipients, covered by such a disclosure, in absolute expression and in per cents from all the quantity of the recipients and total amount in respect of transfer of value to or for a benefit of such a recipients.

Any transfers of value to or for a benefit of Health care Professionals with principal place of business in the Russian Federation are to be disclosed in domestic currency (in Russian Rubles) in amount prior to deduction of income tax. All transfers of value should be confirmed by the respective agreement, Certificate of Acceptance and other applicable documents.

Disclosures of transfers of value shall be made in the country the recipient has its physical address even if the service was provided in another country. In this case, the information on transfers of value will be disclosed in Russian Rubles according to the exchange rate of the Central Bank of the Russian Federation on the date of actual payment.
Healthcare Professionals who provide their consent on disclosure of information on individual basis will be informed about the amount of transfers of value to be disclosed for the accounting period by the official letter of BMS Russia that will be delivered to each Healthcare Professional prior to the actual disclosure date.

Research & Development (R&D)
R&D transfers of value for each accounting period shall to be disclosed on an aggregated basis.

Специалисты здравоохранения, предоставившие свое согласие на раскрытие информации на индивидуальной основе будут уведомлены о суммах передачи ценностей, подлежащих раскрытию за отчетный период, официальным письмом БМС Россия, которое будет направлено каждому Специалисту здравоохранения до фактической даты раскрытия.

Научные исследования и разработки (R&D)
Передача ценностей в связи с проведением исследований и разработок за каждый отчетный период, подлежат раскрытию в общем виде.