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# Bayer Limited: Methodological note for HCP/ORDM/HCO disclosure 2025

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## Introduction

We at Bayer believe that close cooperation with healthcare professionals is key to achieving better outcomes for the patients we strive to help.

We are committed to transparency regarding how healthcare professionals (HCPs) and healthcare organisations (HCOs) are paid by or receive a benefit in kind from Bayer for the time and expertise they provide. When collaborating with medical experts, we comply with all applicable laws, regulations, and codes of practice, such as the EFPIA Disclosure Code in Europe, and various local legal reporting obligations fully respecting the independence and integrity of these professionals. The EFPIA Disclosure Code has been incorporated by the Irish Pharmaceutical Healthcare Association (IPHA) into the IBPHA Code of Marketing Practice. These codes are intended to ensure that even the impression of potential conflicts of interest is avoided. By making the cooperation between the industry and the medical community more transparent, the general public can gain a better understanding of the high importance and value of this cooperation.

In order to make the nature and the extent of the interaction between the pharmaceutical industry, healthcare professionals and organisations more transparent, Bayer will document and disclose all transfers of value that are in scope of the EFPIA Disclosure Code. A transfer of value (ToV) can be a monetary value or a benefit in kind and could be made directly or indirectly, for the benefit of HCPs or HCOs. The reporting period is always a full calendar year.

The purpose of this methodology note is to allow any person accessing the report to understand how Bayer is documenting and disclosing the relevant information. In particular, it will explain the details of the data collection and reporting methodology. The general rules of the EFPIA Disclosure Code apply to all member companies and all companies will disclose relevant ToV in a pre-defined

format. However, some details of the reporting methodology are left for the individual companies to decide in order to allow the necessary flexibility to adjust for internal company processes.

If in doubt about the duty to disclose a specific ToV, Bayer will always aim for full disclosure. Only if a ToV is clearly out of scope of the Disclosure Code, will it not be included in the published report.

This methodology note is structured as follows: Based on a specific question, we will explain in detail, how Bayer handles disclosure of ToV to HCPs and HCOs. The general explanation will – where possible – also be illustrated by examples to ensure a clear understanding.

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# 1 Definitions

## 1.1 Recipients

Term	Definition
Healthcare organisation (HCO)	Healthcare organisation is defined as either a healthcare, medical or scientific association or organisation such as a hospital, clinic, foundation, university or other teaching institution or learned society whose business address, place of incorporation or primary place of operation is in Europe or an organisation through which one or more health professionals or other relevant decision makers provide services.
Healthcare professional (HCP)	Health professional is defined as any member of the medical, dental, pharmacy

	<p>or nursing profession and any other person who in the course of their professional activities may administer, prescribe, purchase, recommend or supply a medicine. An employee of a pharmaceutical company whose primary occupation is that of a practising health professional would also be defined as an HCP.</p> <p>This does not include any HCP known to have deceased or retired.</p>
Patient organisation	<p>Patient organisation is defined as an organisation mainly comprised of patients and/or caregivers or any user organisation such as a disability organisation, carer or relative organisation and consumer organisation that represents and/or supports the needs of patients and/or caregivers.</p>

## 1.2 Kind of ToVs

The following categories of ToV are reported:

### 1.2.1 Donations – hospitals or clinics are recipient

*What will we do about the publication of donations to hospitals or clinics?*

#### Example

It is possible in this case that the donation will be made to a hospital or clinic as a whole or to a department or unit within that institution, such as the oncology unit.

#### Methodology

In the event that the donation is clearly intended for a specific department or unit within a hospital and this department is a legal entity in its own right, we will publish details of the donation and give the name of the department. In the event that the donation is made to the hospital as a whole, or if the department is not a legal entity, we will publish the donation under the name of the hospital or trust.

### 1.2.2 Sponsorships

*Which ToV will we publish relating to sponsoring agreements?*

#### Legal background

A sponsorship under the EFPIA Disclosure Code is any agreement, where Bayer grants a transfer of value in exchange for adequate consideration (e.g. being mentioned as event sponsor). Under the EFPIA Disclosure Code, only events organised by or on behalf of an HCO are in scope of the reporting obligations.

#### Methodology

We will publish the entire sponsorship amount agreed in the underlying sponsorship contract unless a breakdown into disclosable versus non-disclosable items is documented. The sponsorship amount is determined based on the fair market value for the advertisement opportunities obtained.

### **1.2.3 Sponsoring payments made to more than one organisation**

*What will we do in cases where we have a sponsoring agreement with several healthcare organisations?*

#### **Methodology**

We will generally publish details of a ToV on an individual basis in accordance with the EFPIA Disclosure Code. If an individual ToV can be allocated pro rata to the relevant organisations, these shares will be published under the name of the respective organisation.

If such an allocation is not possible, we will assume that each organisation receives an equal share and will publish this accordingly.

### **1.2.4 Scientific and educational events/meetings – definition**

*What do we define as scientific or educational events?*

#### **Methodology**

We classify any event (e.g. conventions, conferences, symposia etc.) with a focus on providing medical or scientific information or serving to further the medical training of healthcare professionals as scientific and educational events.

### **1.2.5 Scientific and educational events – attendance fees**

*What will we do about the publication of the fees we have assumed for healthcare professionals or organisations to attend external scientific or educational events?*

#### **Methodology**

We will generally publish the payment of attendance fees as a ToV to the relevant healthcare professionals in the section devoted to “registration fees”. The total amount of such fees assumed during the reporting period will be published for each individual healthcare professional. Such fees can also be reported for a healthcare organisation, e.g. if Bayer supports the participation of a certain number of physicians working at a hospital and the hospital chooses the participants. In such case, the hospital is seen as the recipient of the ToV.

### **1.2.6 Scientific and educational events/meetings – travel and accommodation costs**

*Which costs will we publish when we assume travel and accommodation costs relating to scientific and educational events?*

#### **Methodology**

We will disclose any travel and accommodation costs for HCPs and HCOs that are not related to services or Research & Development activities in this category. This includes, for example, costs for flights, train, taxi, and hotel costs (including daily delegate rates).

If travel is organised through an external travel agency, the administrative costs of that travel agency will not be reported. Such travel agency is contractually obliged to provide us with information about which transfers of value have actually been provided to individual participants.

### **1.2.7 Scientific and educational events – organised by an events agency.**

*What will we do about publishing details of ToV if a scientific or educational event is organised by an events agency?*

#### **Methodology**

If an event (convention, conference, symposium etc.) is organised by an events agency and the ToV is paid to that agency, but the event has a clear relevance to an HCO, we will generally publish details of such ToV under the name of the related HCO. As a general rule, we report the entire sponsorship amount. Only if we receive specific information that a limited amount is transferred to the HCO, we will report only this limited amount. This can happen, for example, if the HCO has out-licensed the name of a traditional event and is only receiving a certain percentage of sponsorship amounts as license fees.

### **1.2.8 Transport costs for joint transportation**

*What will we do about publishing details of transport costs for joint transportation or for the transportation of groups of healthcare professionals?*

#### **Legal Background**

It is not necessary under the EFPIA Disclosure Code to allocate ToV paid in the form of transport costs for a group of healthcare professionals to individual healthcare professionals within that group. For example, only the total amount of the costs for a bus shuttle for a group of healthcare professionals would be published and would not be broken down according to the individuals involved.

#### **Methodology**

Bayer will publish costs for group transportation as an aggregated amount (without mentioning the individual healthcare professionals), if the identification of individual participants is not possible or feasible due to organisational reasons.

### **1.2.9 Continuous professional development events – costs for internal events**

*Will Bayer publish costs for internal scientific or educational events?*

#### **Methodology**

Internal events are defined as events organised by Bayer itself. Bayer does not charge registration fees for its own events; therefore, no ToV takes place in this regard. In the event that we have paid the travel and accommodation costs for those persons attending our internal events, details of such will be published specifying the name of the relevant healthcare professional in the category provided for this purpose.

### **1.2.10 Service and consultancy fees – definition**

*Which ToV do we record as service and consultancy fees?*

#### **Legal background**

Service and consultancy fees are due under corresponding service and consultancy agreements. We understand these to be any ToV granted in exchange for any kind of service, which is not covered by another reporting category of the EFPIA Disclosure Code.

## **Methodology**

Under the category service and consultancy fees, we record any ToV (monetary or non-monetary), which is granted in exchange for services provided by HCPs, HCOs, patient organisations and individuals representing patient organisation.

As the expertise of HCPs and HCOs is absolutely crucial to advance science and patient care, services provided by experts will be remunerated at fair market value.

Generally, fees for services are honoraria paid for services like speaker engagements or consultancy. If services provided are connected to activities in scope of the category “Research and Development”, the fees will be reported in that category.

Contracted services provided by the public, including Patients and Journalists will be reported with a description of the types of services provided, without divulging confidential information

### **1.2.11 Service and consultancy fees – reimbursement of expenses**

*What will we do about the publication of any expenses reimbursed in connection with service and consultancy fees?*

#### **Legal background**

In terms of ToVs falling under the category “service and consultancy fees”, the data record template provides for any expenses reimbursed being published in addition to and separately from the fee itself. These expenses generally include travel and accommodation costs.

#### **Methodology**

We will publish all expenses related to services in this section. Please note: In some cases, only expenses may be reported for an HCP, because no fee is paid in exchange for the services.

## **2 Disclosure’s Scope**

### **2.1 Products concerned**

In accordance with the local code requirements, any transfer of value connected to a product that is prescription-only will be covered in this report

#### **2.1.1 ToV connected to product groups which do not solely comprise prescription pharmaceuticals**

*What will we do if a ToV is connected to a group of products which is not solely comprised of prescription-only pharmaceuticals?*

#### **Legal Background**

Under the EFPIA Disclosure Code, ToVs are only covered in connection with prescription-only medicines. In practice, however, such ToVs may relate to a group of products made up of a combination of prescription-only and non-prescription pharmaceuticals and other products or devices.

## **Example**

Healthcare professionals are invited to a scientific event, where results of a clinical trial related to a prescription-only medicine are presented. At the same time, information on over-the-counter medicines in the same therapeutic area is provided.

## **Methodology**

- ToVs in relation to prescription only medicines will be reported in full.
- As long as ToVs are not exclusively connected to over-the-counter medicines or medical devices -which are not in scope of the EFPIA Disclosure Code - Bayer will disclose such ToVs in full.
- Bayer will disclose package deal ToVs not relating to ordinary course purchases and sales of medicine.

## **2.2 Company concerned**

Bayer Limited.

ToVs reported under Bayer Limited will include ToVs from Bayer affiliates made to Healthcare Professionals (HCPs) and Healthcare Organisations (HCOs) whose primary practice is located in Ireland.

## **2.3 Excluded ToVs**

The following are not considered transfers of value:

- transfers of value that are solely related to OTC medicines
- ordinary course purchases and sales of medicines by and between a company and a health professional or a healthcare organisation
- samples of medicines provided
- subsistence provided to health professionals

## **2.4 ToVs date**

January to December 2025

## **2.5 Direct ToVs**

Direct ToVs are monetary payments made directly to healthcare professionals or organisations. An example of a direct ToV is payment of a fee for service made to an HCP.

All reporting categories will include direct payments -see section 1.2 for details.

## **2.6 Indirect ToVs**

### **Indirect ToVs to healthcare professionals and organisations**

*What will we do in the event that ToVs are granted to healthcare professionals or organisations indirectly via third parties, such as travel or event agencies?*

### **Methodology**

In the event that we become aware that ToVs granted by us to a third party have been passed on to healthcare professionals or healthcare organisations, or those persons have benefitted from

such, we will publish the details of each of those ToVs under the name of the relevant healthcare professional or organisation. Our contractual arrangements with third parties include the obligation to report the relevant data to us in the necessary level of detail. Our contract partners are also obliged to ensure that such information transfer is in line with applicable data privacy laws.

## **2.7 Non-monetary ToVs**

A non-monetary transfer of value (ToV) refers to benefits or support exchanged without a direct or indirect monetary exchange. These include:

- Free registration to an external event: the equivalent cost of the registration will be reported as the ToV and reported in the period of the event.

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

ToVs to support attendance of events will be disclosed in full e.g. registration, accommodation and travel costs as appropriate.

Where an HCP cannot attend an event or cancels, we will not publish any ToV regardless of any costs that might have been occurred on behalf of the participant.

Where an HCP partially attends an event, this will be review on a case-by-case basis to decide the appropriate ToV value and if this should be reported or not.

## **2.9 Cross-border activities**

### **2.9.1 Cross-border interactions**

*What will we do in the case of cross-border interactions, where we provide ToV to a healthcare professional or organisation based in another European state?*

#### **Example**

Bayer AG as headquarters will provide a relevant transfer of value to any HCP within a country where the reporting is in scope (e.g. as part of an R&D agreement)

#### **Methodology**

ToVs made by any affiliate or legal entity to a healthcare professional or organisation with a primary practice in a different (European) state will be reported by our affiliate which is based in this country. In the examples given above, the ToV will be reported by our German legal entity. We will publish the information on a central website for any country where we do not have an affiliate.

The same rules apply if a local affiliate in a non-European country grants a ToV to a healthcare professional or organisation with primary practice in a European state.

### **2.9.2 Publication of ToV granted in a foreign currency**

*What do we do when the monetary donation was made in a different currency to the local currency of the recipient country?*

## Examples

- A doctor based in the Germany receives funding from us to take part in a healthcare convention in the US and the registration fee is paid US dollars.
- A physician with primary practice in the UK is acting as a speaker for an event in Italy. The flight is booked by our Italian legal entity and is paid in euros.

## Methodology

All ToVs specified in our report will be denominated in GBP sterling. If the original payment was not made in GBP sterling, we will convert the amount based on the average exchange rate in the month the ToV was made. Please refer to section 7 regarding the definition of the date we consider as the ToV date.

- In the first example, we would convert the registration fee to euros. The exchange rate will be the average exchange rate in the month of the congress and the ToV declared by the German Bayer affiliate.
- In the second example, we would convert the costs of the flight into GBP sterling. The exchange rate will be the average exchange rate in the month of the flight and the ToV would be declared by Bayer in the UK since this is where the recipient has their primary practice.

## 2.10 R&D

### 2.10.1 Research and Development

*What will we do about the publication of any ToVs relating to R&D activities?*

#### Methodology

In the event that the ToV relates to any R&D activities, we will only publish the total ToV without specifying the name of the recipient. The entire amount of all ToV in the R&D area will be published as a total aggregated amount in the report.

### 2.10.2 R&D – definition

*Which ToV are reported under "R&D"?*

#### Methodology

In terms of the category "R&D", we will only publish those ToV relating to "regulatory necessary" studies. These are any studies which are required in order to obtain approval for a pharmaceutical product or for post-marketing surveillance. We would consider this to include the planning and implementation of non-clinical studies (in accordance with the OECD Principles on Good Laboratory Practice), Phase I to IV clinical trials (as defined in Regulation 536/2014) and non-interventional studies as defined in the EFPIA Disclosure Code. We also include those studies which are necessary to demonstrate the additional benefit of a pharmaceutical product and to demonstrate or maintain that the expenses involved should be reimbursed.

### 2.10.3 R&D - Basic research

*What will we do about publishing ToV relating to basic research?*

#### Methodology

As generally basic research is targeted at either developing new products or relating to a specific product and is intended to extend its scope of use, we will publish the total value of ToV under the category "R&D".

If we conduct basic research unconnected to the development of new or enhancement of existing products, which is general in nature, we will generally publish it under the category "service agreements" rather than under "R&D".

In the event, however, that we support basic research in the form of donations to a university hospital, for example, we will publish the corresponding ToV under the category "monetary donations / donations in kind".

#### **2.10.4 ToV to Contract / Clinical Research Organisations (CROs)**

*What will we do in the event of ToV being granted to Contract / Clinical Research organisations (CROs)?*

##### **Background**

Contract / clinical research organisations are research organisations which provide clinical study planning and execution services to companies in the pharmaceutical sector in return for payment.

##### **Methodology**

We will not publish details of any ToV granted to any CROs whose services we retain. However, we will report ToV, if:

- The CRO is comprised of healthcare professionals or has links to a medical institution (like a university hospital or a publicly run organisation). In such case, the CRO is considered to be an HCO and details of any ToV granted to it will be published by us in accordance with the general rules.
- The CRO is used indirectly to grant ToV to healthcare professionals ("pass-through costs"). In such case, we will publish these ToVs in accordance with the general rules.

#### **2.11 Voluntary disclosure**

Not applicable.

## **3 Specific considerations**

### **3.1 Country unique identifier**

Not applicable.

### **3.2 Self-incorporated HCP**

Where an HCP confirms they are the sole owner of an HCO and/or the ultimate recipient of a ToV, the ToV will be reported against them as an individual; otherwise, the ToV will be reported against the organisation.

### 3.3 Multi-year agreements

#### Publication of ToV relating to contractual arrangements lasting several years

*What will we do in the event of publishing details of a ToV granted in relation to a contract stretching over several years?*

#### Example

This situation may arise, for example, in the event that we have a consultancy agreement with a doctor which has a term from 1 July 2023 to 31 December 2024 and which attracts a total consultancy fee of EUR 3,500, which is paid in stages.

#### Methodology

In such a case, we will disclose the individual payments based on the payment date. Details depend on the contract with the consultant (e.g. what services are agreed for which time period, which amounts are foreseen for these services, etc).

### 3.4 Country specificities

None.

### 3.5 Quality Checks

Internal processes are in place to ensure the quality and accuracy of ToVs prior to them being published.

## 4 Data protection legal basis

### 4.1 Consent collection

#### Data Privacy – Legal basis for publication of data

As set out in section 4.2, from 1<sup>st</sup> January 2023, Bayer relies on the legal basis of legitimate interest to process personal data associated with ToVs. Prior to 2023, we relied on consent from HCPs. In some rare instances we may still rely on an HCP's consent to process personal data rather than legitimate interest.

*What happens to activities that span the 1 January 2023 change to legitimate interest?*

#### Examples

- The situation may arise where an HCP activity took place partly before 1 January 2023 and partly afterwards.
- An HCP contract was set up prior to the change to legitimate interest and/or the legitimate interest clause had not been added to a contract.

#### Methodology

- Bayer made clear in contracts with individuals that any activities starting before 1 January 2023 and running into subsequent years, would be reported under the legitimate interest regime.
- Legacy contracts may rely on HCP consent as the legal basis.

## 4.2 Legitimate interests

### Legitimate Interest used for processing of personal data

#### Legal Background

Effective 1 January 2023, we rely on legitimate interest as the legal basis to process and disclose personal data within ToV information.

In the context of the ToV disclosure process, Bayer's legitimate interest is transparency, enabling better public scrutiny of financial transactions, and compliance with the IPHA Code of Practice.

When we rely on legitimate interest individuals cannot "opt out" of processing (including disclosure). Instead, they have the right to object to particular processing activities and Bayer must consider any reasons put forward and balance them against Bayer's legitimate interests.

To object, an HCP should email [hcpdisclosure@bayer.com](mailto:hcpdisclosure@bayer.com) clearly explaining the reason why they object to particular processing activities. Each objection will be reviewed by Bayer and a decision taken. The HCP will be informed of the decision.

#### Methodology

Since there is no option to "opt out" when relying on legitimate interest, it is crucial for individuals to be aware that their data will be disclosed before they sign a contract. Therefore, our contracts include a prominently displayed clause explaining legitimate interest along with a privacy statement.

With the exception of R&D, all ToVs to individuals will be disclosed individually unless subject to objections as described above. Where an objection to publication of personal data is considered to override Bayer's legitimate interest then Bayer publish that ToV anonymously, in aggregate.

## 5. Form of disclosure

### 5.1 Date of publication

2025 data will be published on 30/06/2026.

#### 5.1.1 Duration of publication

*How long do we make the information available for on our disclosure platform?*

#### Methodology

Our report will be available for a period of three years. We will amend the report accordingly, if required for specific (e.g. legal) reasons.

If Bayer is made aware of errors in the published data, this will be thoroughly reviewed. If an error is identified, Bayer will correct such errors as soon as possible and will update the report to the extent necessary.

### 5.2 Disclosure platform

IPHA Transfers of Value - [Transfers of Value](#)

## 5.3 Disclosure language

English

# 6 Disclosure financial data

## 6.1 Currency

ToVs will be reported in EUR.

All ToVs specified in our report will be denominated in Euros. If the original payment was not made in Euros, we will convert the amount based on the average exchange rate in the month the ToV was made.

## 6.2 VAT included or excluded

*Will the figures we publish include VAT?*

### Legal background

The EFPIA Disclosure Code allows member companies to publish gross or net figures (e.g. including or excluding VAT).

### Methodology

Bayer will report all ToVs as net amounts, excluding VAT. Where quoted separately on invoices, Tourist Tax is excluded from the ToV value.

## 6.3 Calculation rules

Please refer to section 7 for details of Reporting Period and section 2.7 for calculation of non-monetary ToVs.

# 7 Additional Information

## 7.1 Reporting period

*What will we do if more than one reporting period could be considered when publishing details of ToVs?*

### Examples

This situation may arise in various situations:

1. A healthcare professional agrees during one reporting period to appear as a guest speaker at an event, the flights are booked during this period, but the event itself takes place in the following reporting period.
2. A sponsorship for an event is granted in one reporting period but relates to an event taking place in the next reporting period.
3. A speaker is engaged for an event at the end of one reporting period, but the invoice is received, and the honorarium is paid in the next reporting period.

4. An HCP enters into a long-term consultancy contract with Bayer, which lasts for eighteen months i.e. a time longer than one reporting period.

## **Methodology**

We will publish ToV in accordance with the following rules:

- In the case of short-term activities within a defined timeframe (e.g. congresses or other scientific events), the start date of the activity defines the reporting period. However, in case direct payments are made after year-end closing, the payment date will be taken into consideration.
- For long-term activities, the payment date of the relevant invoice determines the reporting period.
- Donations are always reported in the reporting period where they are made.
- In the event that an invoice for a short-term activity is not received in time to include the ToV in a report, the amount will be disclosed in the following report.
- A ToV is only reported once.

For the examples given above this methodology leads to the following results:

1. As the event is a short-term activity, all related ToVs will be reported in the reporting period in which the event takes place.
2. As the event is a short-term activity, the sponsorship will be reported in the reporting period in which the event takes place provided that the invoice is paid within the respective reporting period.
3. As the speaker is engaged for a specific event, the payment will be reported in the reporting period where the event took place. Only if the invoice is received too late, after year end closing, reporting will be postponed until the next reporting period.
4. As the consultancy contract is a long-term activity, the ToV under this agreement will be reported in the period in which the individual invoices for specific activities are paid.

In the event that our reporting methodology should change, meaning that a ToV which would have been published in the latter reporting period under the previous regulations would, under the amended regulations, be published in the earlier reporting period, we will continue to publish ToV in the latter reporting period. This means that any changes to our methodology will not result in any failure to publish details of any ToV subject to a publication requirement.

## **7.2 Recording of ToV granted to universities and other educational establishments**

*What will we do in terms of the publication of ToV granted to universities and other educational establishments?*

### **Methodology**

Universities and other educational establishments or organisations are not in scope of the EFPIA Disclosure Code per se. We will however publish details of such ToVs in the event that they are indirect ToVs to a healthcare organisation, such as a university hospital/medical faculty, or one or more healthcare professionals. In such cases, we will publish the details of each of those ToVs under the name of the university or other educational establishment to which they were granted.

**For any queries relating to the disclosure data, please email [hcpdisclosure@bayer.com](mailto:hcpdisclosure@bayer.com)**