English version

New Appendix No. 5 to the Disclosure Code, which applies to the disclosure of information from 2026 onwards (i.e. to the disclosure of information starting with the year 2025):

Layout of the Methodological Note

The methodological note should be prepared taking into account the following layout:

1. Definitions

1.1. Recipients:

HCP (Healthcare Professional) – a person authorized to prescribe, purchase, supply or administer medicinal products as part of their professional activity.

The HCP category includes in particular physicians, dentists, pharmacists, nurses and other persons performing medical professions in accordance with applicable legal provisions.

In the case of retired HCPs, benefits are reported if they were provided in connection with their activity covered by the scope of the EFPIA Code.

The classification is based on the nature of the activity and not solely on the professional status of the recipient.

In the case of deceased HCPs, benefits are disclosed in accordance with applicable legal provisions and personal data protection rules.

1.2. Types of Benefits:

Reported benefits include the following categories:

- donations and grants: If a donation is made to a hospital as a whole, or if a given department or clinic is not a legal entity separate from the hospital, we will disclose such donation under the name of the hospital.
- coverage of costs related to events (e.g. registration fees, travel and accommodation costs): As a general rule, we will publish payments for participation costs as Benefits provided to the relevant HCPs, in the section dedicated to “Registration Fees”. The total amount of such fees incurred during the reporting period will be published for each HCP. Such fees may also be reported in relation to an HCO, for example if Bayer supports the participation of a certain number of physicians working at a given hospital and the hospital selects the participants. In such a situation, the recipient of this type of Benefits is the hospital and it will be published as such.
- fees for services and consultancy constitute a category of transfers of value (ToV) and are subject to disclosure in transparency reports.
- sponsorship agreements: Bayer provides a benefit in exchange for specific obligations; events organized by or on behalf of an HCO are subject to disclosure. Commercial companies which, when organizing a scientific event, do not act on behalf of / at the request of an HCO are not subject to reporting under the Disclosure Code and are not treated as HCOs, provided, however, that they are the actual host and inviting entity for the event.
- benefits related to research and development activities (R&D means studies whose conduct is required to obtain approval of a pharmaceutical product or for post-marketing surveillance purposes. This includes the planning and implementation of non-clinical studies, Phases I to IV of clinical trials, and non-interventional studies as defined in the Disclosure Code. We also include studies necessary to demonstrate additional benefits resulting from the use of a pharmaceutical product and to demonstrate or confirm that the relevant costs are reimbursable.

2. *Scope of disclosure*

2.1. Products: The report covers benefits related to prescription-only medicinal products (Rx). OTC products are not subject to disclosure.

2.2. Entity concerned by the disclosure: The disclosure concerns Bayer Sp. z o.o. as the entity responsible for reporting benefits in Poland.

2.3. Benefits excluded from disclosure: Benefits outside the scope of the EFPIA Code are excluded from disclosure, in particular:

- benefits related to OTC products,
- low-value benefits,
- meals and beverages,
- benefits to entities not covered by the Code.

2.4. Date of provision of the Benefit: Benefits are reported based on the date of provision, understood as the payment date.

In the case of corrections and refunds, the settlement date is taken into account.

2.5. Direct Benefits: Benefits provided by Bayer directly to an HCP or HCO, without the involvement of intermediary entities. They include in particular payments made directly to the recipient on the basis of an agreement or another form of cooperation.

2.6. Indirect Benefits: Our contractual arrangements with third parties include an obligation to provide us with appropriate and sufficiently detailed data necessary for correct reporting. Contractual partners are also required to ensure that the information provided complies with applicable personal data protection regulations. If we receive information that a Benefit provided by us to a third party was in fact passed on to an HCP or HCO, or that these entities benefited from it, as a general rule we publish information concerning such Benefit under the name of the relevant HCP or HCO.

Benefits provided through third parties are attributed to the final recipient.

2.7. Non-monetary Benefits: Reported benefits other than direct payments relate in particular to the coverage of participation costs in events. The value is determined on the basis of the costs incurred.

2.8. Benefits in the case of partial participation in an event or cancellation and refund of costs: Only actually incurred costs are reported. Corrections are taken into account in accordance with the date-of-transfer principle.

2.9. Cross-border activity: A Benefit provided by a local company to an HCP or HCO practicing in another European country is disclosed by the company based in the country where the recipient has their principal practice.

Benefits are reported in the country of the recipient’s principal practice.

We do not publish information on a central website in the case of countries where there is no Bayer Group company.

The same rule applies where a local company outside Europe provides a Benefit to an HCP or HCO practicing in a European country.

2.10. Benefits related to research and development activities: If the Benefit provided is related to any research and development activities, we publish only the total amount without indicating the recipient's name. Benefits related to research and development activities are disclosed only in aggregated form.

***2.11. Additional information provided voluntarily (i.e. information going beyond the national Code*)**: Bayer Sp. z o.o. does not provide additional information beyond the scope of the EFPIA Code.

3. Specific issues

3.1. Unique national identifier (where necessary, indicate which identifier is used and for what purpose): The HCx ID is used to identify recipients.

3.2. Self-employed Healthcare Professional (depending on local regulations, classified as an individual or a company): The classification depends on the contracting party and the recipient of the payment.

3.3. Multi-year agreements: Benefits are reported in the year in which the payment is made.

3.4. Specific national requirements: Reporting is carried out in accordance with the INFARMA Disclosure Code and applicable legal provisions, in particular in the area of personal data protection.

3.5. Data quality assurance principles (optionally prior to disclosure): Data is subject to quality checks to ensure its correctness, completeness and consistency.

4. Personal data protection (legal basis for processing personal data)

4.1. Collection of consents (including issues related to withdrawal of consent): Bayer requests consent from all HCPs before entering into mutual relations leading to the provision of a Benefit. If such consent is not granted, Bayer will publish the Benefits provided only in the part of the report presenting aggregated data, without indicating the recipient's name, address or other personal data. In the case of HCOs, Bayer informs the organization about the publication so that it is aware of the data that will be published about it.

4.1.1. Partial consent: If Bayer requires general consent, HCPs may not give consent only for selected Benefits received. Nevertheless, it is possible to withdraw consent for selected activities. In such a case, Bayer will disclose all Benefits provided to such HCPs in the part of the report containing aggregated data. We are of the opinion that disclosing only selected Benefits provided at individual level reduces the level of transparency and contributes to presenting a distorted picture. Lack of full consent results in disclosure of data in aggregated form.

4.2. Legitimate interest (including issues related to the balancing test and the right to object): Data processing is carried out in accordance with GDPR provisions, taking into account the balancing test and the right to object.

5. ***Form of disclosure***

5.1. Date of publication: Data is published annually by 30 June of the year following the reporting year.

5.2. Channel (platform) through which the disclosure is made: Publication takes place on the Bayer Poland website.

5.3. Language of disclosure: Data is published in Polish.

6. ***Financial data covered by disclosure***

6.1. Currency (local or, if different, the exchange rate should be indicated): Amounts are presented in Polish zloty (PLN). If other currencies are used, conversion into PLN is applied.

6.2. VAT (indication whether the amount provided is net or gross): Amounts are presented as net values.

6.3. Rules for determining value (e.g. in the case of a Benefit in kind): The value of benefits is determined on the basis of costs incurred or market value.

7. ***Additional information***

This methodological note is intended to ensure transparency and facilitate the interpretation of data concerning benefits disclosed by Bayer Sp. z o.o., in accordance with the INFARMA Disclosure Code.