

Term	Definition
Corporate scope	GSK will issue one report for each country showing all Transfers of Value made to HCPs / HCOs in that country by GSK and by ViiV Healthcare.
Disclosure Platform	GSK Disclosure Report will be submitted to the ABPI disclosure database by the end of March 2025. The date of publication for United Kingdom of Great Britain & Northern Ireland is 27 June 2025 in line with the ABPI Code of Practice for the Pharmaceutical Industry.
Reporting date	<p>GSK has defined two types of Transfers of Value for Reporting Date purposes:</p> <p><i>A Monetary Transfer of Value</i> is a payment of money made to an HCP/HCO by GSK either directly or through an intermediary (for example, fees for service). The Reporting Date for these Transfers of Value will be the actual payment date, irrespective of when the event happened (for example, when a consultancy fee is paid, not when the work took place).</p> <p><i>A Non-monetary Transfer of Value</i> is a benefit received from GSK either directly or through an intermediary <i>without</i> a monetary payment (a flight or fee paid to a travel agent or event's organiser, for example). The Reporting Date for these Transfers of Value will be the event date (for example, when the event took place).</p>
Consent	<p>The publicly available report will contain information on transfers of value related only to those healthcare professionals (HCP) who gave their consent to disclosing their data. If such a consent is withdrawn, information on benefits transferred to the given healthcare professional will be disclosed in the report on an aggregate basis.</p> <p>In United Kingdom of Great Britain & Northern Ireland HCOs are reported without the need for consent as they are legal entities.</p>
Cancellations and Refunds	<p>Disclosure of TOVs made to HCPs in relation to disclosable engagements such as registration / accommodation / travel which are subsequently not used by the HCP are determined to be not disclosable, as the essence of the benefit has not been received by the HCP.</p> <p>In cases of refunds the ToV value will be adjusted.</p>
Value Added Tax	GSK has taken the decision to report values including VAT wherever possible due to the complexity of VAT regimes around Europe and the inconsistency of whether VAT may or may not be reimbursable depending on where the transaction took place and the country of residency of the HCP or HCO. All other taxes are included in the reported values.
Currency conversions	GSK records Transfers of Value in the currency in which the transaction took place. The report will show all values in the currency of the country in which the report is made.
HCPs employed by GSK	GSK will not report payments made to HCPs who are employed by GSK as staff members. GSK considers that it would be inappropriate to disclose an employee's salary, bonus, expenses and benefits.
Self-incorporated health professionals	For HCPs with their own limited company and they are the sole owner, the TOVs are disclosed against the individual HCP.
Distributors	<p>If a distributor is involved in the promotion of medicines on behalf of a Member Company in an EFPIA country and is therefore under the operational control and guidance of that Member Company, then its activities are reportable by the Member Company in that country.</p> <p>In such cases GSK will provide the data as a standalone distributor report (using the structure set out in Schedule 2 of the EFPIA Code), based on the distributor's own methodology and policies.</p>
Multi-year contracts	Transfers of Value are reported on the relevant Reporting Date (payment date or event date – see above) irrespective of the duration of the contract.
Joint Working	GSK Joint Working disclosure is based on Transfers of Value made in 2024 and not the lifetime of the Joint Working project. They represent the value that GSK has contributed to the project, including estimates of the monetary value of such contributions, where relevant. An executive summary of the joint working projects can be found on https://www.gsk.com/en-gb/contact-us/worldwide/united-kingdom/

Cross-border Payments	Cross borders ToVs are disclosed in the country where the Recipient has its principal practice, principal professional address or place of incorporation
Medical and Educational Goods and Services (MEGS)	Medical and Educational Goods and Services (MEGS) & Distribution of Goods and Services (DOGS) - GSK MEGS & DOGS disclosure is based on Transfers of Value made in 2024 and not the lifetime of the MEGS project. They represent the value that GSK has contributed to the project, including estimates of the monetary value of such contributions, where relevant.
Pre-disclosure	GSK will provide HCPs and HCOs (who have a verified e-mail address) an opportunity to preview their data prior to submission to ABPI.
Disclosure Requirements for UK Patients, Journalists and Members of Public	<p>As part of the 2021 ABPI update, from 1st January 2022, GSK must disclose details of our payments for certain contracted services paid to UK patients, UK journalists and UK members of the public.</p> <p>The disclosure covers all Transfers of Value (ToV) to UK patients, journalists and members of the public for services within scope. The disclosure is on an aggregate basis. It includes the total amount of payments made and the total number of individuals in each of the three categories.</p>