



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, GSK Consumer Healthcare, and by ViiV Healthcare.
Reporting date	GSK has defined two types of Transfers of Value for Reporting Date purposes: - a <i>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). - a <i>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).
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.
Novartis methodology	On 2 March 2015, GSK and Novartis completed a three part transaction, as a result of which GSK acquired Novartis' global Vaccines business (excluding influenza vaccines); created a new world leading Consumer Healthcare joint venture with Novartis; and divested its Oncology business to Novartis.  In respect of the Oncology business transferred to Novartis, we are not disclosing any Transfers of Value for which the Reportable Date is after 2 March 2015.
Distributors	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.  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.
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 2019 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.
Medical and Educational Goods and Services (MEGS)	Medical and Educational Goods and Services (MEGS) - GSK MEGS disclosure is based on Transfers of Value made in 2019 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.
Tesaro UK Ltd	Following the acquisition of Tesaro in 2019, GSK have aligned with the EFPIA Board resolution made in 2016 that in the case of a new entity (following M&A) the implementation of the EFPIA Disclosure associated with the acquisition can be implemented with a 12-month delay. Therefore all transfers of value incurred for Tesaro activity in UK in 2019 will be disclosed by Tesaro.

Previous Aggregate Disclosure

GSK has followed the ABPI guidelines at all times over the 2019 Disclosure data submission, whereas due to the situation regarding the COVID-19 pandemic in 2020, the disclosure publication was done in Aggregate on the ABPI website on the 30<sup>th</sup> June 2020 with the ABPI's commitment to publish the disaggregated data when it was possible; resulting from this the disaggregated data is being submitted and disclosed later than the usual timelines. In the interim period GSK provided disaggregate data via GSK.com.