

GSK Austria wants to highlight some specific local requirements/regulations:

- The values of TOVs (Transfer of Value), which are disclosed, are collected/recorded according to **Pharmig Artikel 9 VHC**. Details can be found in the table below.
- When interacting with a HCO there can be indirect Transfers of Value and associated individual disclosure, even if there is no direct Transfer of Value between GSK and the HCO. Particularly this is valid for support of HCOs/institutes or a Third Party, authorized by the HCO. To fully comply with the Pharmig VHC Artikel 9.4 b) 2) (i), (ii) or (iii) (Offenlegung Veranstaltungen), GSK will disclose all Transfers of Value individually by name of the HCO.
- If GSK cooperates with an HCP on an international basis and repeatedly, (e.g. HCP was booked as speaker on an international congress or a GSK event), this can lead to higher Transfers of Value.
- Due to GSK's focus business areas, GSK mainly supports projects of HCOs in the area of respiratory diseases, HIV and vaccines.
- The GSK Consumer Healthcare Business in Austria, including all responsibilities, was ceded to GSK-Gebro Consumer Healthcare GmbH (formerly Novartis Consumer Health-Gebro GmbH).

Below are some specific points to help you understand the content of the report:

- Reporting period:
The external disclosure report will be published by the end of June of each year for those Transfers of Value made in the preceding calendar year.
- Transfer of Value:
A Transfer of Value is a transfer of some form of value or benefit from GSK to a Healthcare Professional (HCP) or Healthcare Organisation (HCO). A Transfer of Value can be made directly from GSK or indirectly via an intermediary and can be a monetary payment (such as a fee for service) or a non-monetary benefit (such as a flight or a registration fee where the money is paid to a travel agent or event organiser).
- Domicile reporting:
GSK will report Transfers of Value in the country in which the HCP/ HCO has their primary practice, but that report will include all Transfers of Value made by GSK anywhere in the world.
- Consent:
For HCP/Os, the external disclosure report will include Transfers of Value only if the HCP/O has consented to disclosure. If consent is not given or is withdrawn, Transfers of Value for that HCP/O will be disclosed on an aggregate basis that does not identify the recipient HCP/O.
- Product scope:
Disclosure is based on all reportable Transfers of Value made to HCPs and HCOs, related to GSK prescription-only-medicines and to those GSK OTC medicinal products within a Brand that have a prescription legal status. All non-medicinal products within a Brand (i.e. cosmetic, food, device, or other) are out of scope.

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- Aggregate amounts (sections HCP/Os):
The amounts, which are reported in aggregate, include Transfers of Value to HCP/Os, who have withdrawn their consent for individual disclosure.
- Search function:
For search function use shortcut Strg+F (e.g. search for last name)
- Abbreviations:
 - HCP (Healthcare Professional) = Angehörige der medizinischen Fachkreise
 - HCO (Healthcare Organisation) = Institutionen der medizinischen Fachkreise/
Gesundheitsorganisationen
 - N/A (not applicable) = nicht anwendbar
 - AT (Austria) = Österreich
 - R&D (Research & Development) = Forschung und Entwicklung (klinische Studien)
 - VHC = Verhaltenscodex Pharmig = CoC = Code of Conduct

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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	The following methodologies have to be adhered to when documenting the data to be disclosed: As to accrual accounting, measurement and/or other issues, GSK shall, according to the Pharmig CoC Article 9 (Transparency), with respect to the amounts to be disclosed, rely on the accounting principles it applies. (according to Pharmig CoC Article 9)
Value Added Tax	The recorded amounts of transfers of value are shown as net amounts (less any taxes and/or charges as applicable.) (according to Pharmig CoC Article 9)
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. For both the Consumer Healthcare business contributed by Novartis into the joint venture and the Vaccines business acquired by GSK, we are reporting all Transfers of Value made under arrangements set up after integration of the relevant business.
Multi-year contracts	The Standard Accounting Principles shall be relied on and applied in particular when it comes to accrual accounting for services, for instance in the case of contractual relationships spanning several years or services rendered recurrently for more than on reporting period. (according to Pharmig CoC Article 9)

Please consult the link [Pharmig/Verhaltenscodex Transparenz](#) for further details about the code itself.

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