Guideline for intreptation of the Disclosure Report

Below we would like to give you further information for understanding the given data in the Dislosure Report.

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. On 1.1.2020 GSK aquired Tesaro Bio Germany GmbH. Tesaro, as being a member of Vfa, has therefore the local obligation to report Transfer of Value according to FSA transparency code.Therefore GSK disclose the Transfer of Value for Tesaro for the year 2019. Those TOVs will appear in the aggregate (anonymous) section of the report, as consent for disclosure was given to Tesaro, not to GSK
Reporting date	GSK has defined two types of Transfers of Value for Reporting Date purposes: - a ***Monetary*** *Transfer of Value* 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 ***Non-monetary*** *Transfer of Value* is a benefit received from GSK either directly or through an intermediary *without* a monetary payment (a flight or a congress registration fee paid to a travel agent or events organiser, for example). The Reporting Date for these Transfers of Value will be the event date (for example, when the congress took place). At the time of publishing GSK Germany was not able to collect all TOV data collected on behalf of GSK from some 3rd party agencies due to processing delays caused by COVID 19. Germany will add the missing data to this report as soon as the 3rd party data becomes available later in the year and publish an amendment where required.
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 HCPor 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 the 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.
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.

Domicile reporting
GSK will report Transfers of Value in the country in which the HCP/ HCO has their primary practice. The report will therefore include all Transfers of Value made by us anywhere in the world.

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 - for example, 2019 Transfers of Value will be reported by end June 2020.
Disclosures will be based on the Reporting Date for the Transfer of Value *(*see above).

Transfer of Value
A Transfer of Value is a transfer of some form of value or benefit from us 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).

Publication period
The external disclosure report will be published for a minimum period of 3 years after the first publication, provided that a shorter publication period will not be neccarssy due to legal requirements.

HCP consent
For HCPs, the external disclosure report will include Transfers of Value only if the HCP has consented to disclosure. If consent is not given or is withdrawn, Transfers of Value for that HCP will be disclosed on an aggregate basis that does not identify the recipient HCP.

Scientific meetings
GSK defines scientific meetings [e.g. congresses, confrences, symposium as well as GSK-/ViiV-/Tesaro- initiated meetings], as meetings that have a focus on medical scientific topics and that aim to educate Healthcare Professionals.

Attendee fee
This includes e.g. congress registration fees.

Fee for service & consultancy - fees
This relates to fees for sevices or consultancy that are based on contracts.

Fee for service & consultancy - travel & accommodation
Those are related expenses agreed in the fee for service or consultancy contract, including travel & accommodation relevant to the contract.

Sponsorship
This section refers to agreements with HCOs / third parties in order to manage an event.

Scientific meetings organised by a third party (e.g. agency)
Those costs will be reported under the name of the meeting and the name of the third party.

Scientific meetings organised by a third party for an HCO
Those costs will be reported under the name of the meeting and the HCO as well as the name of the third party.

Research & Devolopment
If Transfers of Value are related to activities that belong to Research & Devolpment, GSK will disclose those payments in aggregate, this means without disclosing the name of the contract partner.
In the category Research & Development GSK will only report Transfers of Value that relate to "regulatory necessary" studies. GSK defines regulatory neccessary studies as studies that are necessary for getting licensing of medicines or for surveillance after drug approval (post-marketing surveillance). The following activities fall under that category: planning or conducting of non-clinical studies (as defined in OECD Principles on Good Laboratory Practice) clinical trials phase I – IV (as defined in Directive 2001/20/EC) and non-interventional studies according to § 6 FSA Transparency Code.
Moreover GSK subsumes in the "Research & Development" category studies that are neccessary to prove the additional benefit of a drug for verifying and maintaining the reimbursement status.

Further information in relation to the FSA transparency code can be found here: www.pharma-transparenz.de