

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, regardless of the country where the payment was made. In Spain information from the Foundation for Health Sciences shall also be included.
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 events 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. This report will show all values in euros.
HCPs employed by GSK	GSK will not report payments made to HCPs who are employed by GSK as staff members.
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.
Aggregate Disclosure	The following appear as aggregate figures: <ul style="list-style-type: none"> <li>• R&amp;D Transfers of Value</li> <li>• Transfers of Value of Healthcare Professionals who have subsequently withdrawn their consent to individual disclosure.</li> </ul>
Individual Disclosure	The report only includes Transfers of Value if the Healthcare Professional has provided his or her consent to individual disclosure. GSK does not collaborate with Healthcare Professionals who do not grant that consent before the Transfer of Value is made. In cases where the Healthcare Professional withdraws his or her consent to individual disclosure after the Transfer of Value has been made, the amounts for that Healthcare Professional are disclosed in aggregate form. The Transfers of Value made annually to each Healthcare Professional or Organisation are accumulated so that a single amount may be disclosed for each Professional or Organisation. The breakdown is only available to the Professional or Organisation, the Code of Practice Committee and the competent authorities, as appropriate. When the Healthcare Professional performs a service, the transfer of value is disclosed in his or her name, regardless of which institution receives the payment.
Donations	This section includes both financial contributions and the value of donations in kind made to Healthcare Organisations, mainly to finance Independent Medical Education (68% of donations) GSK supports Independent Medical Education through Healthcare Organisations, and refrains from intervening in the content or selecting speakers/attendees (that responsibility belonging to the organiser). This activity is channelled through a donation.

Training activities and scientific-professional meetings	<p>This section includes:</p> <ul style="list-style-type: none"> <li>• Collaboration or sponsorship agreements with Healthcare Organisations or third-party institutions selected by those organisations to host training events and/or scientific conferences domestically or internationally.</li> <li>• Healthcare Professionals' registration fees for events organised by Third Parties.</li> <li>• Travel and accommodation expenses related to attendance at events organised by Third Parties or GSK.</li> </ul>
Provisions of services	<p>Includes services provided domestically and internationally in the following respects:</p> <ul style="list-style-type: none"> <li>• Fees paid by GSK directly or indirectly (presentations, consultancies, authors' rights) based on fair market value.</li> <li>• Contractually-agreed related expenses for the provision of services, including travel and accommodation.</li> </ul>
Checks prior to disclosure	<p>In order to guarantee the accuracy of the figures disclosed GSK has sent the available information to Healthcare Professionals and Organisations for their verification.</p>