

Term	Definition
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. Only Transfers of Value related to prescription medicines are reported and disclosed.
Date for Transfer of Value (Reporting date)	There are two types of Transfers of Value: - 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. - 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 a fee paid to a travel agent or events organiser, for example). The Reporting Date for these Transfers of Value will be the event date.
Value Added Tax (VAT)	Due to the complexity of diverse VAT regimes around Europe and practical conditions in this regard, GSK has decided to report Transfers of Value including VAT when possible. 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.
Reporting of Value of Transfers related to products included in Novartis transaction	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	Transfers of Value are reported on the relevant Reporting Date (payment date or event date – see above) irrespective of the duration of the contract.

Handling of personal data: All information is handled in line with personopplysningsloven (Personal Data Act)'s rules and regulations and requirements to privacy in Norway. If consent is withdrawn, changes to the report will be made within three months.

Payment categories: Payment categories are apparent in the report.

Expenses to advertising in HCO journal is in the column *Honorarer* (Fees).

Handling of sole proprietorships: Sole proprietorships are treated as an HCP, meaning consent to disclosure is collected prior to contract signing.

Transfers of Value across borders: Value of Transfers are reported in the country where HCP/HCO has its primary business.