

Term	Definition
Corporate scope	GSK issues one report for each country showing all Transfer 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 is also included.
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 is 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 fee paid to a travel agent or events organiser, for example). The Reporting Date for these Transfers of Value is 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 shows all values in euros.
HCPs employed by GSK	GSK doesn't report payments made to HCPs who are employed by GSK as staff members.
Multi-year contract	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	R&D Transfers of Value appear as aggregated figures, as provided by the Code of Good Practices of the Pharmaceutical Industry.
Individual Disclosure	From 2017 onward, according to the 22 April 2016 resolution of the Data Protection Spanish Agency (AEPD), in the legitimate interest of the publication, transfers of value are published individually without prior consent of the Healthcare Professionals concerned. 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. 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. This section does not include the part corresponding to the registration fees, travel and accommodation of the fellowships beneficiaries which, in compliance with query 126 of the Code of Farmindustria, have to be transparented individually as outlined below.

Training activities and scientific-professional meetings	<p>This section includes:</p> <ul style="list-style-type: none"> • 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. • Healthcare Professionals' registration fees for events organised by Third Parties. • Travel and accommodation expenses related to attendance at events organised by Third Parties or GSK.
Provisions of services	<p>Includes services provided domestically and internationally in the following respects:</p> <ul style="list-style-type: none"> • Fees paid by GSK directly or indirectly (presentations, consultancies, authors' rights) based on fair market value. • Contractually-agreed related expenses for the provision of services, including travel and accommodation.
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>