

## Guideline for interpretation of the Disclosure Report

Below we would like to give you further information for understanding the given data in the Disclosure 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.
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. 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.
Distributors	If a distributor is involved in the promotion of medicines on behalf of a Member Company in an EFPIA country, and is therefore under the operational control and guidance of that Member Company, then its activities are reportable by the Member Company in that country. In such cases GSK will provide the data as a standalone distributor report (using the structure set out in Schedule 2 of the EFPIA Code), based on the distributor's own methodology and policies.
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.

**Transfers of value** - Refer to any financial or other benefits transferred by GSK to a healthcare professional (HCP) or a healthcare organization (HCO). Benefits may be transferred directly by GSK to the beneficiary or indirectly, through a third party, and may be in the form of cash (e.g. compensation for services rendered) or other form (e.g. covering the costs of a flight or a registration fee if the payment is made to a travel agency or an event organizer). In the case of an entity acting at the request of or in cooperation with a Healthcare Organization, all the benefits transferred will be published in connection with the name of the Healthcare Organization, even if

the financial benefit was transferred directly to the company acting as the logistic organizer of the given event.

**Domicile reporting** - GSK will publish information on transfers of value in the country where the healthcare professional has his/her principal place of employment or where the healthcare organization operates, and the report will contain data on benefits transferred to them by GSK in any country of the world.

**Reporting** - GSK will publish one report for each country containing information on all benefits transferred to healthcare professionals / healthcare organizations in the given country by any GSK entity (no separate reports will be created, for example, for the consumer and pharmaceutical sectors).

**Global Corporation vs local entities** - GSK will send twice a year basis, by email or traditional mail, to healthcare professionals (HCP) and healthcare organizations (HCO) whose cooperation with GSK involves the obligation to publish information on transfers of benefits (and who have provided their email address for this purpose). The data presented in summaries may not be definitive. It will be updated before the publication of the annual report.

**Data disclosure consent of a healthcare professional (HCP)** - The publicly available report will contain information on transfers of value related only to those healthcare professionals (HCP) who gave their consent to disclosing their data. If such a consent is withdrawn, information on benefits transferred to the given healthcare professional will be disclosed in the report collectively, so as to prevent the identification of the beneficiary.

**Data disclosure consent of a healthcare organization (HCO)** - The publicly available report will contain information on transfers of value made to Healthcare Organizations (HCO) which gave their consent to disclosing their data. Healthcare Organizations may not withdraw their consent for transactions which have already occurred. In the case of an entity acting at the request of or in cooperation with a Healthcare Organization, all the benefits transferred will be published in connection with the name of the Healthcare Organization, even if the financial benefit was transferred directly to the company acting as the logistic organizer of the given event.

**Reporting period Publicly** - Available reports will be published at the end of June each year, containing information on benefits transferred in the previous calendar year; for example, information on transfers of value from 2019 will be published at the end of June 2020. Information on specific transfers of value will be published based on the reporting date.

**Missing data** – At the time of publishing GSK in Poland was not able to collect all TOV data collected on behalf of GSK from some 3<sup>rd</sup> party agencies due to processing delays caused by COVID 19. GSK in Poland will add the missing data to this report as soon as the 3<sup>rd</sup> party data becomes available later in the year and publish an amendment where required.

**Product scope** - The transparency requirement applies to all transfers of benefits subject to disclosure obligation made to healthcare professionals and healthcare organizations that are related to prescription drugs of GSK and in relation to OTC medical products of GSK under a given brand with the legal status of “prescription drugs”. All non-medical products under a given brand (e.g. cosmetics, food, devices or other) are not subject to reporting.

Detailed information on the INFARMA Transparency Code is available on [www.kodeksprzejrzystosci.pl](http://www.kodeksprzejrzystosci.pl)