

*GlaxoSmithKline group of companies
(GSK Pharmaceuticals, ViiV HealthCare)
Methodological note 2022*

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 and by ViiV Healthcare.
Reporting date	GSK has defined two types of Transfers of Value for Reporting Date purposes: <ul style="list-style-type: none"> - 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 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).
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.
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.

Additional Information

A transfer of value is a transfer of some form of value or benefit from GSK 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).

The external disclosure report can be accessed through the link on the IML website and contains all transfers of value made in the calendar year 2022. Monetary transfers of value of activities which have taken place in previous years but which were paid in 2022 are also included in the report.

The report available on the GSK website contains all transfers of value in EURO from all GSK entities to the Luxembourg HCP/HCOs. The transfers of value which were initiated by an international GSK entity towards a Luxembourg HCP/HCO are also integrated in this report.