

GSK: Methodological note for HCP/ORDM/HCO disclosure 2025

Data year: 2025

Year of publication: 2026

Contents

1	Definitions	2
1.1	Recipients	2
1.2	Kind of ToVs	2
2	Disclosure's Scope	3
2.1	Products concerned	3
2.2	Company concerned	3
2.3	Excluded ToVs	3
2.4	ToVs date	4
2.5	Direct ToVs	4
2.6	Indirect ToVs	4
2.7	Non-monetary ToVs	4
2.8	ToVs in case of partial attendances or cancellation and refund	4
2.9	Cross-border activities	4
2.10	R&D	4
2.11	Voluntary disclosure	5
3	Specific considerations	5
3.1	Country unique identifier	5
3.2	Self-incorporated HCP	5
3.3	Multi-year agreements	5
3.4	Country specificities	5
3.5	Quality Checks	5
4	Data protection legal basis	5
4.1	Consent collection	5
4.2	Legitimate interests	6
5	Form of disclosure	6
5.1	Date of publication	6
5.2	Disclosure platform	6
5.3	Disclosure language	6
6	Disclosure financial data	6

6.1	Currency	6
6.2	VAT included or excluded	6
6.3	Calculation rules.....	6
7	Additional Information	6

1 Definitions

1.1 Recipients

GSK will disclose Transfers of Value made to Healthcare Professionals (HCPs) and Healthcare Organizations (HCOs) in accordance with the ABPI code.

Healthcare professional includes any member of the medical, dental, pharmacy or nursing profession and any other person who in the course of their professional activities may administer, prescribe, purchase, recommend or supply a medicine. In relation to the annual disclosure of transfers of value, the term also includes any employee of a pharmaceutical company whose primary occupation is that of a practising health professional. Transfers of Value provided to HCPs will be disclosed on an individual basis for the applicable reporting period, regardless of whether the HCP is deceased or has retired at the time of disclosure.

Healthcare organisation means either a healthcare, medical or scientific association or organisation such as a hospital, clinic, foundation, university or other teaching institution or learned society whose business address, place of incorporation or primary place of operation is in Europe or an organisation through which one or more health professionals or other relevant decision makers provide services.

1.2 Kind of ToVs

Donations and grants refer to the provision of funds, services, or benefits-in-kind given freely to support healthcare, scientific research, or education. These contributions are made without any obligation on the recipient organization, institution, or similar entity to provide goods or services that benefit GSK in return. Donations are not applicable to HCPs. Typically, donations involve offering physical items, services, or benefits-in-kind, while grants relate to the allocation of monetary funds.

Sponsorship means a contribution, financial or otherwise, in whole or in part provided by or on behalf of a company, towards an activity (including an event/meeting or material) performed, organised, created, etc. by a healthcare organisation, patient organisation or other independent organisation.

Collaborative working refers to GSK partnering with other organizations to implement initiatives that aim to enhance patient care, benefit patients, or provide support to the National Health Service (NHS) while ensuring, as a minimum, the maintenance of patient care.

Contribution to costs related to events refers to GSK providing or covering expenses such as travel, accommodation, and/or registration fees to support an individual's attendance at an event organized by GSK or an independent organization. When sponsoring events or meetings for organizations, associations, or similar entities, such contributions may also include costs for subsistence, such as food and beverages.

Fees for Service and Consultancy refers to Transfers of Value (ToVs) resulting from contracts between GSK and Healthcare Organizations (HCOs) or Healthcare Professionals (HCPs), under which they provide services to GSK or receive funding not covered under other categories. These ToVs include fees for services and expenses agreed upon in the written contract, both of which will be disclosed as separate amounts.

Research and Development Transfers of Value refer to transfers made by GSK to healthcare professionals or healthcare organizations for activities related to the planning or execution of:

- Non-clinical studies, as defined by the OECD Principles of Good Laboratory Practice.
- Clinical trials, as outlined in Regulation 536/2014.
- Prospective non-interventional studies involving the collection of patient data from or on behalf of individual or groups of healthcare professionals specifically for the study.

Research and Development ToVs are disclosed on an aggregate basis for each reporting period.

2 Disclosure's Scope

2.1 Products concerned

GSK discloses TOV whether in cash, in kind, or otherwise, made in connection with the development and sale of prescription-only medicines (POM) exclusively for human use – this includes activities for promotional purposes or otherwise. In accordance with the code, GSK discloses all activities related to POM, whether they are patented, off-patent, branded, or generics

2.2 Company concerned

GSK will issue a country-specific report detailing all Transfers of Value to HCPs/HCOs by GSK and ViiV Healthcare.

2.3 Excluded ToVs

The following types of Transfers of Value (ToVs) are excluded from disclosure:

Items of medical utility:

Reprints provided at the request of an HCP.

Informational or educational materials that are inexpensive, directly relevant to medical or pharmacy practice, or beneficial to patient care, provided they do not serve as inducements to recommend, prescribe, purchase, supply, sell, or administer medicinal products.

Meals and drinks

Medical samples

ToVs related to ordinary transactions in the purchase and sale of medicinal products between a Member Company and an HCP (e.g., pharmacists) or HCO.

Investigational compounds and biological samples provided for studies, including those under Material Transfer Agreements (MTAs).

2.4 ToVs 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 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 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 event's organiser, for example). The Reporting Date for these Transfers of Value will be the event date (for example, when the event took place)

2.5 Direct ToVs

Direct transfers of value are those made directly by GSK to or for the benefit of a recipient, whereby GSK pays an HCP/O for services.

2.6 Indirect ToVs

Indirect transfers of value are those made on behalf of GSK to or for the benefit of a recipient, or transfers of value made through an intermediate and where GSK knows or can identify the recipient

2.7 Non-monetary ToVs

Benefits received by HCPs/HCOs that are not based on cash paid to them. Examples include (but are not limited to) flight tickets or reserved accommodation, and congress registrations.

2.8 ToVs in case of partial attendances or cancellation and refund

Disclosure of TOVs made to HCPs in relation to disclosable engagements such as registration / accommodation / travel which are subsequently not used by the HCP are determined to be not disclosable, as the essence of the benefit has not been received by the HCP. In cases of refunds the ToV value will be adjusted.

2.9 Cross-border activities

Cross borders ToVs are disclosed in the country where the Recipient has its principal practice, principal professional address or place of incorporation.

2.10 R&D

GSK will disclose below types of R&D activities

- Non-clinical studies, as defined by the OECD Principles of Good Laboratory Practice.
- Clinical trials, as outlined in Regulation 536/2014.
- Prospective non-interventional studies involving the collection of patient data from or on behalf of individual or groups of healthcare professionals specifically for the study.

2.11 Voluntary disclosure

Not applicable

3 Specific considerations

3.1 Country unique identifier

Not applicable

3.2 Self-incorporated HCP

For HCPs with their own limited company and they are the sole owner, the TOVs are disclosed against the individual HCP.

3.3 Multi-year agreements

Transfers of Value are reported on the relevant Reporting Date (payment date or event date – see above) irrespective of the duration of the contract

3.4 Country specificities

GSK Joint Working disclosure is based on Transfers of Value made in 2025 and not the lifetime of the Joint Working project. They represent the value that GSK has contributed to the project, including estimates of the monetary value of such contributions, where relevant. From 2025, GSK has made the decision to disclose the Transfer of Value against the recipient HCO that ultimately benefited from the service wherever possible.

For the package deals, as per latest PMCPA guidance, the transfer of value will be either disclosed as benefit value to each HCO that received the service (Contribution to costs of events - Note M) or it will be disclosed as Fee for service to the third-party HCO service provider.

An executive summary of the joint working projects can be found on <https://www.gsk.com/engb/contact-us/worldwide/united-kingdom/>

3.5 Quality Checks

Data Validation checks include but are not limited to type of payments, duplication, post-code checks, formatting checks, missing Transfer of Value.

GSK will provide HCPs and HCOs (who have a verified e-mail address) an opportunity to preview their data prior to submission to ABPI.

4 Data protection legal basis

4.1 Consent collection

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 prospectively and retrospectively in the report on an aggregate basis. In United Kingdom of Great Britain & Northern Ireland HCOs are reported without the need for consent as they are legal entities.

4.2 Legitimate interests

Not applicable

5 Form of disclosure

5.1 Date of publication

30/06/2026

5.2 Disclosure platform

Disclosure UK – www.disclosureuk.org.uk

5.3 Disclosure language

English

6 Disclosure financial data

6.1 Currency

GBP

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.

6.2 VAT included or excluded

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.

6.3 Calculation rules

Transfers of Value to HCPs or HCOs reflect fair market value, taking into account the nature of services rendered, the amount of time spent, and the knowledge and expertise of the HCP or HCOs.

7 Additional Information

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.

Distributor: 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.

Medical and Educational Goods and Services (MEGS): Medical and Educational Goods and Services (MEGS) & Distribution of Goods and Services (DOGS) - GSK MEGS & DOGS disclosure is based on Transfers of Value made in 2025 and not the lifetime of the MEGS project. They represent the value that GSK has contributed to the project, including estimates of the monetary value of such contributions, where relevant.