

# GSK: Methodological note for HCP/HCO disclosure 2025

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# 1 Definitions

## 1.1 Recipients

As a Member Company, GlaxoSmithKline (GSK) will disclose Transfers of Value (ToV) made to Healthcare Professionals (HCPs) and Healthcare Organisations (HCOs) in accordance with the EFPIA code.

**Healthcare professional:** Any natural person that is a member of the medical, dental, pharmacy or nursing professions or any other person who, in the course of his/her professional activities, may prescribe, purchase, supply, recommend or administer a Medicinal Product and whose primary practice, principal professional address or place of incorporation is in Europe. The definition of HCPs includes: (i) any official or employee of a government, agency or other organisation (whether in the public or private sector) that may prescribe, purchase, supply, recommend or administer Medicinal Products and (ii) any employee of a Member Company whose primary occupation is that of a practising HCP, but excludes all other employees of a Member Company and a wholesaler or distributor of Medicinal Products.

**Healthcare organisation:** Any legal person/entity (i) that is a healthcare, medical or scientific association or organisation (irrespective of the legal or organisational form) such as a hospital, clinic, foundation, university or other teaching institution or learned society (except for Patient Organisations (PO) within the scope of article 21 of the EFPIA code) whose business address, place of incorporation or primary place of operation is in Europe or (ii) through which one or more HCPs provide services.

## 1.2 Kind of ToVs

**Donations and grants** collectively, mean providing funds, assets or services freely given for the purpose of supporting healthcare, scientific research or education, with no consequent obligation on the recipient to provide goods or services to the benefit of the donor in return. Donations are not applicable to HCPs.

**Contribution to costs related to events** is a support providing or covering the costs of meals, travel, accommodation and/or registration fees to support the attendance of an individual HCP or PO Representative to an Event organised or created by a Member Company and/or a Third Party.

**Fees for Service and Consultancy** resulting from or related to contracts between Member Companies and HCOs under which such HCOs provide any type of services to a Member Company or any other type of funding not covered in the previous categories. Fees, on the

one hand, and on the other hand ToVs relating to expenses agreed in the written agreement covering the activity will be disclosed as two separate amounts.

**Research and Development** ToV 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 (ToVs) 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**

Not applicable.

### **3.5 Quality Checks**

Internal data validation checks include but are not limited to type of payments, duplication, formatting checks, missing Transfer of Value.

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

## **4 Data protection legal basis**

### **4.1 Consent collection**

In line with the local Pharma Industry Code of Ethics, GSK in Finland uses legitimate interest as the legal basis for disclosure and does not collect consent from healthcare professionals (HCP).

For HCOs GSK seeks agreement to disclose as part of the contract.

### **4.2 Legitimate interests**

In line with the local Pharma Industry Code of Ethics, GSK in Finland uses legitimate interest as the legal basis for disclosing the individual transfers of value (EU General Data Protection Regulation (GDPR) article 6(f)). The individual healthcare professional (HCP) is always free to refuse to collaborate with the company if they don't want information to be disclosed. Additionally, the HCP always has the right to object to data processing. In such case, the disclosure is not done on individual level (specifying the name of the recipient) but the transfers of value are disclosed as an aggregate. The individual HCP cannot be identified and only the number of recipients and their share (%) is disclosed for each reporting category.

## **5 Form of disclosure**

### **5.1 Date of publication**

15/06/2026

### **5.2 Disclosure platform**

[Engaging with healthcare professionals | GSK](#)  
[Yhteistyön avoimuus - Lääketeollisuus ry](#)

### **5.3 Disclosure language**

English

## **6 Disclosure financial data**

### **6.1 Currency**

Euro (EUR)

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 HCO.

## **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.

GSK's contribution to the FinnGen research project as a funding partner is reported in the HCO-category.