

GSK: Methodological note for HCP/HCO disclosure 2025

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Introduction

In 2014, by introducing the disclosure requirements, EFPIA and its members have demonstrated their commitments to self-regulation but also the legitimacy of the interactions with HCPs, and HCOs.

Member Companies and companies that are members of Member Associations are required to disclose transfers of value¹ made to HCPs and HCOs. This disclosure includes, by HCP or HCO, the total amounts of value transferred, by type of activity.

1 Definitions

1.1 Recipients

GSK will disclose Transfers of Value made to Healthcare Professionals (HCPs) and Healthcare Organizations (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 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 Transfers of Value are direct and indirect payment, whether in cash, in kind or otherwise or reimbursement provided to HCPs and HCOs.

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 Vs 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 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

Luxembourg reports patient organisations.

3.5 Quality Checks

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 a verified e-mail address) an opportunity to preview their data prior to disclosure.

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. For HCOs we seek agreement to disclose as part of the contract.

4.2 Legitimate interests

Not applicable

5 Form of disclosure

5.1 Date of publication

30/06/2026

5.2 Disclosure platform

[Engaging with healthcare professionals | GSK](#)
[beTransparent – Building transparency in healthcare relationships](#)

5.3 Disclosure language

French

6 Disclosure financial data

6.1 Currency

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.