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## Introduction

This methodological note is intended to help readers understand how the **Transfers of Value (ToVs)** from Gilead Sciences Inc. and its **Affiliates (Gilead)** to **Healthcare Professionals (HCPs)**, **Healthcare Organisations (HCOs)** and **Patient Organisations** (collectively referred to as **Reportable Recipients**) within **EFPIA** countries have been collated and reported. This note covers all EFPIA countries and highlights any differences in specific countries where they may exist.

A glossary has been included at the end of this methodological note containing an alphabetical list of the main terms used within this note and their definitions. The terms in the glossary are always capitalised and appear in bold on first use within this note to aid lookup. The glossary also contains hyperlinks to other terms defined within the glossary to aid understanding.

Gilead began its EFPIA transparency reporting project in 2013 to supplement existing country transparency reporting mechanisms in Denmark, France, Netherlands, Portugal, and UK. This was to ensure that Gilead would be ready to capture all relevant ToVs to Reportable Recipients prospectively throughout 2015 prior to the first EFPIA disclosure in 2016.

To enable Gilead to have assurance that all ToVs to all Reportable Recipients will be reported in the correct format and language(s) for each country, it was decided to automate and standardise data extraction as far as possible and to use a **Reporting Engine** supplied by a **Reporting Engine Provider** to produce the reports.

To help with checking and managing the data locally, Gilead has engaged a **Transparency & Monitoring Specialist** for each Gilead Affiliate who is responsible for ensuring completeness and accuracy of data.

## 1 Definitions

### 1.1 Recipients

Gilead discloses the ToVs it makes to Healthcare Professionals (HCPs), Healthcare Organisations (HCOs) and Patient Organisations, collectively referred to as Reportable Recipients. Gilead has flagged all Reportable Recipients, as defined under the **EFPIA Code**, within its internal systems to aid extraction of relevant ToVs. The Reportable Recipients are defined in the Glossary.

There may be occasions on which an HCP recipient of a transfer of value ceases to practise prior to the disclosure of their ToVs, either following the decision to retire or as a result of their death. If Gilead is contacted by the next-of-kin or the employer regarding the ToVs published in relation to a deceased HCP, these ToVs will be published in aggregate as opposed to at an individual level. ToVs made to retired HCPs whilst they were still practising will be published individually unless there is lawful basis to not do so, in which case they will also be published in aggregate (see section 4 for more information).

Where Gilead has made a transfer of value to a department within an HCO, that transfer of value is disclosed under the name of the HCO, not the department.

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Professional Congress Organisers (PCO) are not reportable recipients. Transfers of values made to PCOs are disclosed under the end recipients (HCOs or HCPs) if they are clearly identifiable and the exact values transferred to them are made available by the PCOs.

## 1.2 Kind of ToVs

ToVs may arise from the following broad types of activity (there are others):

- a. **Advisory Boards:** HCPs give Gilead independent advice and contribute with their expertise on particular aspects of Gilead's strategy or the use of Gilead's medicines, where the knowledge cannot be obtained within Gilead. Patient Organisations, via their representatives, may also give Gilead independent advice and contribute via their personal experiences where the knowledge cannot be obtained within Gilead. Gilead may pay an honorarium to each participant and/or pay their travel expenses.
- b. **Meetings:** Gilead arranges meetings for HCPs on different topics such as education on a specific therapy area or other scientific events. The knowledge and expertise of HCPs is often needed to help conduct these events. Gilead may arrange meetings focusing on disease awareness. The knowledge and expertise from Patient Organisations is often needed to help conduct these events. Gilead may pay an honorarium and/or travel expenses to the consultants and Patient Organisation representatives participating in these events.
- c. **Individual Support:** Gilead may support one or more HCPs or members of Patient Organisations to attend a scientific conference or congress which might include paying the HCPs' conference fees and/or their travel expenses.
- d. **HCO Sponsorship:** Gilead may Sponsor one or more HCOs who will choose which HCPs to send to a conference. In this case, Gilead does not know which HCPs received the ToVs and will therefore report the ToVs against the relevant HCOs.
- e. **Clinical Trials:** Gilead pays HCOs to participate in clinical trials which are an essential part of ensuring that medicines are effective and have an appropriate safety profile. Gilead may also pay travel expenses for HCPs involved in clinical trials to travel to meetings with other HCPs involved in the same clinical trials.
- f. **Market Research:** Small ToVs might be made to HCPs in return for answering questions about Gilead products and/or a therapeutic area. Gilead generally participates in "double blinded" market research where it does not know the identities of the participants. Gilead has, therefore, not reported any ToVs for these market research activities.
- g. **Investigator Sponsored Research:** Research may be undertaken by individual HCPs and/or HCOs where they would like to investigate a particular aspect of a Gilead medicine. This type of research, where supported by paying a **Grant** to the relevant HCO, is reported as a ToV under the appropriate heading.
- h. **Grants and Donations:** Gilead may make grants or donations to HCOs or Patient Organisations to enhance patient care, or for the purpose of supporting research or education, with no consequent obligation on the recipient to provide goods or services to the benefit of the donor in return.

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## 2 Disclosure's Scope

### 2.1 Products concerned

Disclosure of ToVs to Reportable Recipients is limited to activities related to prescription-only medicines, details of which are available online. Gilead does not make ToV in relation to over-the-counter medicines, medical devices or any other product categories.

### 2.2 Company concerned

As noted in the introduction, Gilead refers to Gilead Sciences, Inc. and all of its Affiliates, including those in countries outside of the EFPIA remit.

### 2.3 Excluded ToVs

The following ToVs are excluded from disclosures:

- a. Ordinary course purchases: routine transactions for medicinal products between Gilead and an HCP or HCO.
- b. Items of medical utility
- c. Meals and drinks: unless required to be included by local codes.
- d. Medical samples
- e. Employee fundraising: donations made as a result of employee fundraising activities.
- f. Monetary thresholds: ToVs may be excluded if they do not exceed specific monetary thresholds for items like meals, as defined by local codes.

### 2.4 ToVs date

The date recorded against each ToV determines the ToV reporting period. The ToV date recorded by Gilead is the payment/reimbursement date except for in the following instances:

- a. Air/Rail Travel: The ToV date is the departure date of the respective trip.
- b. Travel Transfers: The ToV date is the date the transfer was provided; and
- c. Accommodation: The ToV date is the latest date on which the accommodation was provided (i.e., the last day of the hotel stay or the check-out date).
- d. Registration/conference fees: The ToV date is the first date of the conference or event.

Some payments were made in 2025 for activities that occurred in 2024, and these are reported as ToVs in the 2025 report. Equally, some payments were made, and will be reported, in 2025 that relate to activities that occur in 2026.

### 2.5 Direct ToVs

Gilead makes some ToVs directly to Reportable Recipients; these transfers are referred to as **Direct Spend**. Direct Spend typically covers items such as fees for services and associated travel expenses, plus any non-monetary ToVs made to HCPs via Gilead employee out-of-pocket expenses.

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Gilead has modified its **Enterprise Resource Planning (ERP)** system and employee expense reimbursement system to extract all Direct Spend to any Reportable Recipient into a standardised format. These data are uploaded into an internal database where they are checked and stored temporarily before being transferred to the Reporting Engine.

## 2.6 Indirect ToVs

ToVs made to Reportable Recipients by **Third Party Vendors** on behalf of Gilead are called **Indirect Spend**. Indirect Spend typically covers travel and accommodation at meetings and conferences and may also include honoraria payments.

Gilead uses an Excel spreadsheet template to enable Third Party Vendors to capture ToVs to Reportable Recipients. The template provides data in the same standardised format, which are then treated in the same way as for Direct Spend, as described above.

## 2.7 Non-monetary ToVs

Many of the activities listed in section 1.2 can result in non-monetary ToVs, especially when ToVs are made indirectly. For example, registration fees, travel, accommodation and hospitality may be arranged and/or paid for on behalf of an HCP in advance of a meeting or congress. These ToVs are not a direct payment/reimbursement to an HCP, instead the HCP benefits from Gilead spend. In these instances, the cost to Gilead is reported.

In scenarios where there is no cost to Gilead, the value disclosed is based on the perceived equivalent value to the recipient.

## 2.8 ToVs in case of partial attendances or cancellation and refund

Gilead shall disclose effective transfers of value.

In relation to contribution to costs of events, when an HCP fails to attend a meeting, no cost is disclosed as the HCP did not benefit from Gilead spend. Should an HCP partially attend a meeting, any Gilead spend from which the HCP did benefit whilst in attendance will be disclosed.

In cases where a monetary transfer of value to a Reportable Recipient is subsequently refunded to Gilead, this will not be disclosed unless the refund occurs in a different reporting period to the original transfer of value.

## 2.9 Cross-border activities

Some ToVs to Reportable Recipients are made by a Gilead Affiliate, or on behalf of a Gilead Affiliate, that is not the “home country” (country of principal practice) of the Reportable Recipient receiving the ToVs. For example, Gilead UK might make ToVs to a German HCP, or an events agency working for Gilead’s European Head Office might make ToVs to several HCPs from different countries. This is called **Cross-Border Spend**.

Any ToVs made by, or on behalf of, any Gilead Affiliates to Reportable Recipients within EFPIA countries, including Cross-Border Spend, are captured and reported as described in this methodological note.

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## 2.10 R&D

Transfers of value relating to clinical trials (including those made to facilitate investigator meetings) are reported within the aggregated figure for research and development activities within each country's disclosure report. The exception to this is when the clinical trials are Non-interventional and Retrospective in nature. Following the relevant EFPIA guidance, any ToVs for Non-interventional Retrospective clinical trials are reported at the individual level as fees for services and associated expenses.

## 2.11 Voluntary disclosure

Gilead discloses in accordance with the EFPIA Code and the AIFP Code of Practice in which it has been implemented. Gilead's disclosures do not go beyond the scope of these codes.

## 3 Specific Considerations

### 3.1 Country unique identifier

Gilead will disclose the Unique Country Identifier (UCI) for HCPs and/or HCOs where the local code has mandated the population of this value. Where applicable, UCIs are captured and maintained within a Customer Relationship Management system which sends this data to the Reporting Engine for inclusion in disclosure reports.

### 3.2 Self-incorporated HCP

Where HCPs have set up separate legal entities through which to deliver their services, Gilead discloses the transfer of value under the names of the HCPs themselves wherever clearly identifiable; otherwise, the transfer of value is disclosed under the name of the legal entity, being treated as an HCO.

### 3.3 Multi-year agreements

Gilead reports each individual transfer of value based on its specific date (see section 2.4), regardless of whether an agreement extends beyond 12 months. This means that, for reporting purposes, a multi-year agreement is treated as a series of separate, individual transactions.

### 3.4 Country specificities

Where the implementation of the EFPIA Code into national/local codes results in country specificities, these have either been highlighted in this methodological note, or this methodological note will be amended locally and published alongside the associated disclosure report.

### 3.5 Quality checks

Transparency & Monitoring Specialists within Gilead Affiliates are responsible for the review of Reportable Recipient ToVs in the Reporting Engine to ensure accuracy and completeness. Some of the activities they undertake as part of this review may include:

- a. Identifying inconsistencies in the **EFPIA Report** output, such as travel expenses associated with services with no fees for services, or travel expenses related to sponsorship of cost of events without any associated registration costs;

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- b. Sample checking ToVs back to source documentation, such as signed contracts or supplier invoices; and
- c. Tracing expected ToVs from planning documents through to the Reporting Engine;
- d. Before the disclosure publication, Reportable Recipients who **Consent** to individual disclosure (see section 4.1) are pre-notified of the ToVs Gilead intends to disclose in their name, and therefore have the opportunity to identify any errors or inconsistencies and request amendment if required.

Gilead has also put in place several steps to ensure that ToVs are reported only once. The key step is that the Gilead Affiliate that makes the ToV is responsible for capturing the ToV.

Where Gilead works with other pharmaceutical companies, each company reports the ToVs relating to the activities that they organised. For jointly organised events, the companies agree in advance which ToVs will be reported by each company. This mechanism avoids duplicate reporting for joint activities.

Transparency & Monitoring Specialists are responsible for reviewing Reportable Recipient ToVs in the Reporting Engine and taking reasonable steps to identify and resolve any potential duplicates.

Such activities as those described above give Gilead reasonable assurance that the ToVs it reports are accurate, complete and compliant with the EFPIA Code. The information disclosed represents Gilead's good faith and best efforts to comply with these obligations. If a disclosure is later determined to be incomplete or incorrect, Gilead will promptly investigate and, where necessary, update the information to ensure continued accuracy and transparency.

## 4 Data Protection Legal Basis

### 4.1 Consent collection

As required by local **Data Privacy** legislation Gilead has sought Consent from Reportable Recipients for individual disclosure of their ToVs in the AIFP Report. Such Consent has been obtained either on an engagement-by-engagement basis, or by reporting period, based on Gilead Affiliate business processes.

Reportable Recipients may withdraw their Consent at any time. Upon the withdrawal of consent, Gilead will make the necessary updates to ensure that the ToVs disclosed at an individual level in the reporting periods covered by the withdrawn consent are instead disclosed in aggregate.

Gilead does not permit "cherry-picking" (the process of consenting to the disclosure of only some ToVs); either all ToVs made to a Reportable Recipient in a reporting period are disclosed individually, or they are disclosed in aggregate.

### 4.2 Legitimate interests

In certain countries Gilead uses "Legitimate Interests" instead of "Consent" as its lawful basis to disclose ToVs made to HCPs individually on a named basis, unless HCPs request Gilead not to. In the latter case the ToVs are disclosed in aggregate. Where Legitimate Interests is used instead of Consent, this will be highlighted in the localised version of this methodological note (as per section 3.4).

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## 5 Form of Disclosure

### 5.1. Date of publication

Each country's disclosure report will be published on or in advance of the date specified in the applicable local code. For most EFPIA reporting countries, the ToVs made in 2025 will be published by no later than 30<sup>th</sup> June 2026 (30/06/26).

### 5.2. Disclosure platform

Transparency & Monitoring Specialists are responsible for producing the local report required under their local AIFP Code of Practice implementation and publishing it appropriately. The Methodological Note is published on Gilead's Czech Republic website. Reportable Recipients may notify Gilead of any errors in reporting or withdraw their Consent at any time.

### 5.3. Disclosure language

In all EFPIA reporting countries, the local reporting template used is in the local language(s) and includes any additional fields required by particular countries such as a specific unique identifier for HCPs and/or HCOs.

## 6 Disclosure Financial Data

### 6.1 Currency

Each ToV is transferred to the Reporting Engine in its original currency, the transaction currency. The Reporting Engine has the capability to convert the transaction currency into any currency enabled within the system. This permits Gilead to publish the required local report in the local currency, albeit some ToVs may have been made in a currency other than the local currency.

The Reporting Engine Provider maintains exchange rates within the Reporting Engine using rates obtained from a well-known, reputable provider.

### 6.2 VAT included or excluded

Where the country implementation of the EFPIA Code permits companies to choose whether to report ToVs inclusive or exclusive of taxes, Gilead has chosen to report inclusive of taxes.

Three EFPIA reporting countries, Austria, Greece and Italy, have mandated that ToVs are reported exclusive of taxes. Gilead has complied with that mandate.

### 6.3 Calculation rules

No calculations are applied to ToVs other than those mentioned in section 6.1.

## 7 Additional Information

In EFPIA reporting countries where Gilead has no Affiliate but where ToVs have been made by Gilead to Reportable Recipients, EFPIA reporting is managed centrally by the Transparency & Monitoring Specialist at Gilead's European Head Office.

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In EFPIA reporting countries where Gilead has no Affiliate and a local Distributor makes ToVs to Reportable Recipients, the Distributor is responsible for EFPIA reporting unless the Distributor is reimbursed by Gilead for ToVs made on its behalf.

Gilead's document retention period is 10 years in lieu of any statutory retention period.

Any queries regarding Gilead's EFPIA reporting should be addressed to [cz.transparency@gilead.com](mailto:cz.transparency@gilead.com).

June 2026

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## 8 Glossary

This glossary includes the technical definitions of all terms used within this methodological note, including relevant abbreviations.

Term	Meaning
AIFP Code of Practice	The AIFP Code of Practice constitutes the collection of ethical rules agreed by AIFP members for the Promotion of Medicinal Products to HCPs and the interactions with HCPs, HCOs and POs, with the intent of guaranteeing that these activities are conducted while respecting the most stringent ethical principles of professionalism and responsibility. The Code applies to all types of communication and interaction (traditional and digital).
AIFP Report	The local report of <a href="#">ToVs</a> to <a href="#">Reportable Recipients</a> as required by the AIFP Code of Practice.
Association of Innovative Pharmaceutical Industry (AIFP)	is the representative body of the innovative pharmaceutical industry in the Czech Republic and a member of EFPIA.
Consent	<p>Consent refers to the <a href="#">Reportable Recipient</a> agreeing to Gilead's use and disclosure of that <a href="#">Reportable Recipient's</a> personal data for <a href="#">Data Privacy</a> purposes.</p> <p>To be valid, Consent must be given freely and must be informed.</p> <p>For Consent to be 'informed', Gilead must tell the <a href="#">Reportable Recipient</a> in advance of Consent being given: (i) what personal data of that <a href="#">Reportable Recipient</a> Gilead wants to collect; and (ii) how Gilead intends to use that personal data.</p> <p>Consent can be withdrawn by the relevant <a href="#">Reportable Recipient</a> at any time by giving notice to Gilead.</p>
Cross-Border Spend	Any payment made by one Gilead group company to a payee ( <a href="#">Reportable Recipient</a> ) who is reportable by another <a href="#">Gilead Affiliate</a> (e.g. a payment made by the UK Affiliate to a German HCP is reportable by Gilead Germany).
Data Privacy / Data Protection	The laws relating to processing of personal data (information relating to an identifiable person), including General Data Protection Regulation (GDPR) and national legislation implementing the same.
Direct Spend	<p>Direct spend means all <a href="#">Transfers of Value</a> to a <a href="#">Reportable Recipient</a> made directly by Gilead. In other words, all sums paid by Gilead directly to a <a href="#">Reportable Recipient</a>. This spend is recorded in Gilead's ERP (finance) system.</p> <p>See also <a href="#">Indirect Spend</a>.</p>
Donation	Philanthropic payment to a registered charity 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.
EFPIA	EFPIA or the 'European Federation of Pharmaceutical Industries and Associations' is the body that represents the pharmaceutical industry in Europe. Further information can be found <a href="#">here</a> .
Enterprise Resource Planning (ERP)	The system that enables <a href="#">Gilead</a> to generate and manage purchase orders, invoices and other key business documents.
Gilead	Gilead Sciences Inc. and its <a href="#">Affiliates</a> .
Gilead Affiliate	Any <a href="#">Gilead</a> group company in any country, including those outside the EFPIA remit.

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Grant	Funding given to independent organisations, such as <a href="#">HCOs</a> , 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..
Healthcare Organisation (HCO)	Any legal person/entity: <ul style="list-style-type: none"> <li>(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) whose business address, place of incorporation or primary place of operation is in the Czech Republic; or</li> <li>(ii) through which one or more HCPs provide services.</li> </ul>
Healthcare Professional (HCP)	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 or 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.  For the purpose of AIFP Code, the definition of HCP includes: <ul style="list-style-type: none"> <li>(i) any official or state employee, agency or other organisation (whether in the public or private sector) that may prescribe, purchase, supply, recommend or administer medicinal products; and</li> <li>(ii) any employee of a Member Company whose primary occupation is that of a practising HCP,</li> </ul> but excludes: <ul style="list-style-type: none"> <li>(i) all other employees of a Member Company; and</li> <li>(ii) a wholesaler or distributor of medicinal products.</li> </ul>
Indirect Spend	Indirect spend means all <a href="#">Transfers of Value</a> to a <a href="#">Reportable Recipient</a> which are made by a <a href="#">Third Party Vendor</a> on Gilead's behalf.
Investigator Sponsored Research	Research may be undertaken by individual <a href="#">HCPs</a> and / or <a href="#">HCOs</a> where they would like to investigate a particular aspect of a Gilead medicine. Gilead may choose to support this research by paying a Grant to the relevant <a href="#">HCO</a> .
Patient Organisation	Not-for-profit legal person/entity (including the umbrella organisation to which it belongs and including patient organizations as defined by Czech law), mainly composed of patients and/or caregivers, that represent and/or support the needs of patients and/or caregivers and which business address, place of incorporation or primary place of operation is in the Czech Republic
Reportable Recipient	Means any <a href="#">HCPs/HCOs/Patient Organisations</a> in relation to whom Gilead is required to disclose the <a href="#">Transfers of Value</a> that it makes.
Reportable Spend	All <a href="#">Transfers of Value</a> made by any Gilead Affiliate, or by any third party on behalf of any Gilead Affiliate, to any <a href="#">Reportable Recipient</a> .
Reporting Engine	The database and reporting system that holds ToV data and enables <a href="#">Gilead</a> to produce the <a href="#">EFPIA Reports</a> in the appropriate format and language for each <a href="#">EFPIA</a> reporting country.
Reporting Engine Provider	The software company that owns the <a href="#">Reporting Engine</a> and maintains it for <a href="#">Gilead</a> .
Third Party Vendors	Any agency (e.g. medical education agency, events agency, Contract Research Organisation) which makes payments to <a href="#">Reportable Recipients</a> on <a href="#">Gilead's</a> behalf.
Transfer of Value (ToV)	Direct or indirect benefit (whether money or money's worth) given to a <a href="#">Reportable Recipient</a> by <a href="#">Gilead</a> .

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Direct and indirect transfers of value, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of prescription-only Medicinal Products exclusively for human use. Direct transfers of value are those made directly by a Member Company for the benefit of a Recipient. Indirect transfers of value are those made on behalf of a Member Company for the benefit of a Recipient, or transfers of value made through a third party and where the Member Company knows or can identify the Recipient that will benefit from the Transfer of Value.

Transparency & Monitoring Specialist

The Transparency & Monitoring Specialist is the individual in each [Gilead Affiliate](#) who is responsible for:

- generating, maintaining and publishing disclosure reports
- co-ordinating communications with [Reportable Recipients](#) and taking appropriate action to resolve any identified issues

# Gilead Transparency Reporting Methodological Note

## Glossary

This glossary includes the technical definitions of all terms used within this methodological note, including relevant abbreviations.

Term	Meaning
Consent	<p>Consent refers to the <a href="#">Reportable Recipient</a> agreeing to Gilead's use and disclosure of that <a href="#">Reportable Recipient's</a> personal data for <a href="#">Data Privacy</a> purposes.</p> <p>To be valid, Consent must be given freely and must be informed.</p> <p>For Consent to be 'informed', Gilead must tell the <a href="#">Reportable Recipient</a> in advance of Consent being given: (i) what personal data of that <a href="#">Reportable Recipient</a> Gilead wants to collect; and (ii) how Gilead intends to use that personal data.</p> <p>Consent can be withdrawn by the relevant <a href="#">Reportable Recipient</a> at any time by giving notice to Gilead.</p>
Cross-Border Spend	<p>Any payment made by one Gilead group company to a payee (<a href="#">Reportable Recipient</a>) who is reportable by another <a href="#">Gilead Affiliate</a> (e.g. a payment made by the UK Affiliate to a German HCP is reportable by Gilead Germany).</p>
Data Privacy/Data Protection	<p>The laws relating to processing of personal data (information relating to an identifiable person), including General Data Protection Regulation (GDPR) and national legislation implementing the same.</p>
Transparency & Monitoring Specialist	<p>The Transparency &amp; Monitoring Specialist is the individual in each <a href="#">Gilead Affiliate</a> who is responsible for:</p> <ul style="list-style-type: none"><li>generating, maintaining and publishing disclosure reports</li><li>co-ordinating communications with <a href="#">Reportable Recipients</a> and taking appropriate action to resolve any identified issues</li></ul>
Direct Spend	<p>Direct spend means all <a href="#">Transfers of Value</a> to a <a href="#">Reportable Recipient</a> made directly by Gilead. In other words, all sums paid by Gilead directly to a <a href="#">Reportable Recipient</a>. This spend is recorded in Gilead's ERP (finance) system.</p> <p>See also <a href="#">Indirect Spend</a>.</p>
Disclosure Code	<p>See <a href="#">EFPIA Code</a>.</p>
Donation	<p>Philanthropic payment to a registered charity.</p>
EFPIA	<p>EFPIA or the 'European Federation of Pharmaceutical Industries and Associations' is the body that represents the pharmaceutical industry in Europe. Further information can be found <a href="#">here</a>.</p>
EFPIA Code	<p>The EFPIA Code constitutes the collection of ethical rules agreed by EFPIA members for the Promotion of Medicinal Products to HCPs and the interactions with HCPs, HCOs and POs, with the intent of guaranteeing that these activities are conducted while respecting the most stringent ethical principles of professionalism and responsibility. This Code applies to all types of communication and interaction (traditional and digital).</p> <p>The requirements for Disclosure of ToVs made to HCPs, HCOs and POs is part of the EFPIA Code. More details can be found <a href="#">here</a></p>
EFPIA Report	<p>The local report of <a href="#">ToVs</a> to <a href="#">Reportable Recipients</a> as required by the <a href="#">EFPIA Code</a>.</p>
Enterprise Resource Planning (ERP)	<p>The system that enables <a href="#">Gilead</a> to generate and manage purchase orders, invoices and other key business documents.</p>

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Gilead	Gilead Sciences Inc. and its <a href="#">Affiliates</a> .
Gilead Affiliate	Any <a href="#">Gilead</a> group company in any country, including those outside the EFPIA remit.
Grant	Funding given to independent organisations, such as <a href="#">HCOs</a> , for particular projects.
Healthcare Organisation (HCO)	<p>The definition given in the <a href="#">EFPIA Code</a> is:</p> <p><i>“any legal person/entity</i></p> <p>(i) <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 POs within the scope of article 21) whose business address, place of incorporation or primary place of operation is in Europe or</i></p> <p>(ii) <i>through which one or more HCPs provide services.</i></p>
Healthcare Professional (HCP)	<p>The definition given in the <a href="#">EFPIA Code</a> is:</p> <p><i>“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. For the purpose of this Code, the definition of HCPs includes:</i></p> <p>(iii) <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;</i></p> <p>(iv) <i>any employee of a Member Company whose primary occupation is that of a practising HCP,</i></p> <p><i>but excludes:</i></p> <p>(x) <i>all other employees of a Member Company; and</i></p> <p>(y) <i>a wholesaler or distributor of medicinal products.”</i></p>
Indirect Spend	Indirect spend means all <a href="#">Transfers of Value</a> to a <a href="#">Reportable Recipient</a> which are made by a <a href="#">Third Party Vendor</a> on Gilead’s behalf.
Investigator Sponsored Research	Research may be undertaken by individual <a href="#">HCPs</a> and/or <a href="#">HCOs</a> where they would like to investigate a particular aspect of a Gilead medicine. Gilead may choose to support this research by paying a Grant to the relevant <a href="#">HCO</a> .
Patient Organisation (PO)	<p>Patient organisations are not-for-profit organisations (including the umbrella organisations to which they belong), mainly composed of patients and/or caregivers, that represent and/or support the needs of patients and/or caregivers.</p> <p>Some Non-for-Profit Organisations (NGOs) that do not identify as ‘Patient Organisations’ may receive funding from Gilead to support specific projects which directly support the needs of patients within the scope of Gilead’s therapeutic areas. Gilead considers that this funding qualifies as a reportable ToV and has therefore reported against the NGO under these circumstances.</p> <p>Different countries may be required to follow varying legal definitions as to what qualifies an organisation to be identified as a ‘Patient Organisation’, or whether it is considered an HCO. Please refer to the individual country methodological note for further clarification.</p>
Reportable Recipient	Means any <a href="#">HCPs/HCOs/POs</a> in relation to whom Gilead is required to disclose the <a href="#">Transfers of Value</a> that it makes.

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# Gilead Transparency Reporting Methodological Note

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Reportable Spend	All <a href="#">Transfers of Value</a> made by any Gilead Affiliate, or by any third party on behalf of any Gilead Affiliate, to any <a href="#">Reportable Recipient</a> .
Reporting Engine	The database and reporting system that holds ToV data and enables <a href="#">Gilead</a> to produce the <a href="#">EFPIA Reports</a> in the appropriate format and language for each <a href="#">EFPIA</a> reporting country.
Reporting Engine Provider	The software company that owns the <a href="#">Reporting Engine</a> and maintains it for <a href="#">Gilead</a> .
Sponsorship	<b>Individual Sponsorship</b> – financial support for Reportable Recipients to attend educational events including travel, accommodation and/or registration fees. <b>Event Sponsorship</b> – financial support for Third Party educational events.
Third Party Vendors	Any agency (e.g. medical education agency, events agency, Contract Research Organisation) which makes payments to <a href="#">Reportable Recipients</a> on <a href="#">Gilead</a> 's behalf.
Transfer of Value (ToV)	<p>A Transfer of Value means a direct or indirect benefit (whether money or money's worth) given to a <a href="#">Reportable Recipient</a> by <a href="#">Gilead</a>.</p> <p>The <a href="#">EFPIA Code</a> defines such transfers as follows:</p> <p><i>“Direct and indirect transfers of value, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of prescription-only Medicinal Products exclusively for human use. Direct transfers of value are those made directly by a Member Company for the benefit of a Recipient. Indirect transfers of value are those made on behalf of a Member Company for the benefit of a Recipient, or transfers of value made through an intermediate and where the Member Company knows or can identify the HCP/HCO that will benefit from the Transfer of Value.”</i></p>