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Introduction

Gilead is dedicated to developing innovative medicines for life-threatening illnesses – and we recognise that it takes more than medicine to address challenges people and communities face. That is why we work with organisations around the world to support and launch programmes that help improve access to care by eliminating barriers and advancing education. We also work closely with patients and patient groups to understand their experiences, advocate for their priorities and enable their voices to be heard.

This methodological note is intended to help readers understand how the **Transfers of Value (ToVs)** from Gilead Sciences Inc. and its affiliates (**Gilead**) to **Patient Organisations** and **Members of the Public, including patients and journalists** (collectively referred to as **Reportable Recipients**) in the UK and Ireland have been collated and reported.

1 Definitions

1.1. Recipients

Gilead discloses the ToVs it makes to the following types of Reportable Recipient.

Healthcare Organisations (HCO)

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. Gilead discloses ToVs to healthcare organisations, healthcare professionals and other relevant decision makers in the UK on www.disclosureuk.org.uk (UK) or www.transferofvalue.ie (Ireland).

Patient Organisations

Patient Organisation means an organisation mainly comprised of patients and/or caregivers or any user organisation such as a disability organisation, carer or relative organisation and consumer organisation that represents and/or supports the needs of patients and/or caregivers.

Gilead may provide funding to or pay for services from not-for-profit organisations that support the needs of patients, for example through health-related services (such as testing) and/or advocacy. Depending on their activities, these organisations could be seen as falling within the definition of both healthcare organisation and Patient Organisation.

In these cases, Gilead will classify an organisation as either a healthcare organisation or a Patient Organisation, based on the character and primary purpose of the organisation, and apply this classification to all ToVs to that organisation. This approach makes it easier for users to locate a complete view of all Gilead payments to an organisation, on either www.disclosureuk.org.uk (UK) or www.transferofvalue.ie (Ireland) or on Gilead's website.

For example:

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- A non-profit organisation whose sole purpose is to provide health-related services (such as drug treatment or other addiction services), is classified as a healthcare organisation.
- A non-profit organisation that support the needs of patients through a combination of health-related services (such as testing) and advocacy is classified as a Patient Organisation.

Patient Organisation Representative

A **Patient Organisation Representative** means a person who is mandated to represent and express the views of a Patient Organisation on a specific issue or disease area. When Gilead obtains services from a Patient Organisation Representative, the engagement is always with the Patient Organisation which they represent, and all associated ToVs are disclosed against that Patient Organisation.

Members of the Public

Members of the Public are individuals engaged by Gilead to provide services who are not healthcare professionals, other relevant decision makers in the UK or Patient Organisation Representatives. They include:

- **Patients/Patient Experts:** An individual who contributes in a personal capacity as a patient, carer, or patient advocate, providing insights to inform understanding of patient experience, disease impact, and unmet need. Their input is based on their own lived experience and/or their experience supporting or representing patients.
- **Journalist:** An individual who is engaged in the creation, preparation or dissemination of editorial or informational content through media channels, including print, digital or broadcast media, for journalistic or reporting purposes.

1.2. Kind of ToVs

Grants and Donations

Gilead provides support to Patient Organisations for initiatives to improve healthcare, scientific research or education. This is done through the restricted provision of financial support to a Patient Organisation to be used for defined activities. For example, the funding may be used for public health and social care policy or community health programs and patient education (e.g., health screenings, disease awareness) or supporting with the operating costs of the Patient Organisation.

Gilead provides physical items, services or other benefits in kind to Patient Organisations for the purpose of enhancing or maintaining patient care, or for the purpose of supporting research.

Gilead also provides financial support to Patient Organisations to be used for charitable or philanthropic purposes (e.g. humanitarian crisis response).

Sponsorship of Meetings

Gilead provides support for educational (scientific, medical or disease awareness) events independently organised by a Patient Organisation.

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ToVs are made to either the Patient Organisation directly or to an event organiser or other third party appointed by the Patient Organisation to manage the event. In all cases, ToVs are disclosed against the Patient Organisation that ultimately benefits.

Other Sponsorships

This category includes funds provided to support Patient Organisation educational projects.

Gilead may directly provide, or reimburse Patient Organisations for, reasonable travel and accommodation costs to support their representatives' attendance at Gilead organised events. ToVs are disclosed against the Patient Organisation.

Costs for ground transportation (for example, bus or taxi) that are organised for group transportation are split by Patient Organisations.

Contracted Services Fees and Expenses

Gilead engages Patient Organisations and Members of the Public as consultants and advisors where there is a clearly identified legitimate business need. Such contracted services may include:

- Speaking at or chairing Gilead organised events
- Providing training
- Providing advice
- Development of educational materials
- Participation in disease awareness campaigns

Gilead may also agree to pay for expenses directly related to the provision of contracted services, such as travel, accommodation, visa costs.

ToVs for contracted services from Members of the Public and associated expenses are disclosed in aggregate. TOVs for contracted services from Patient Organisation Representatives and associated expenses are disclosed against their Patient Organisation.

Gilead conducts market research with Patient Organisation Representatives and Members of the Public through professional market research agencies. A ToV might be given to participants in return for answering questions about therapeutic areas relevant to Gilead. This market research is generally double blinded, and Gilead does not know the identities of the participants. In this situation, Gilead does not report the ToVs paid to the participants.

2. Disclosure's Scope

2.1. Company concerned

The report for the UK includes all disclosable ToVs made to Reportable Recipients in the UK by Gilead Sciences Limited and its affiliates, including those in countries outside of the EFPIA remit, in accordance with this methodological note.

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2.2. Excluded ToVs

The following ToVs are excluded from disclosures:

- a. Inexpensive materials and items for patient support, to be passed on to patients;
- b. Informational and educational materials for patient education
- c. Hospitality and logistical costs for Gilead organised meetings, including meals, drinks, room hire and personnel);
- d. Employee fundraising: donations made as a result of independent employee fundraising activities;
- e. ToVs to HCOs, healthcare professionals and, in the UK, other relevant decision makers are covered by a separate disclosure methodology, and are disclosed on www.disclosureuk.org.uk (UK) or www.transferofvalue.ie (Ireland).

2.3. ToVs date

The date recorded against each ToV determines the ToV reporting period.

Generally, the ToV date recorded by Gilead is the payment/reimbursement date and values are reported in the calendar year of the payment.

Where Gilead arranges travel or accommodation for a Reportable Recipient, the ToV date for travel is the departure date and the ToV date for accommodation is the check-out date.

Occasionally payments may be made, (and will be reported) in one year for activities that occurred in the previous year. Equally, some payments were made, and will be reported, in one year that relate to activities that occur in the following year.

Where the ToVs relate to multi-year contracts, only the ToVs made in the reporting year are included. (See section 3.2).

Where the ToV is a non-monetary benefit in kind, the values are reported in the year the recipient received the benefit.

2.4. Direct ToVs

Gilead makes some ToVs directly to Reportable Recipients, for example fees for services and reimbursement of travel expenses and registration fees. Direct ToVs also arise in the context of grants, donations and sponsorship.

2.5. Indirect ToVs

Indirect ToVs are ToVs made to Reportable Recipients by third parties (e.g. agencies) on behalf of Gilead. Indirect ToVs made to a Reportable Recipient can include travel and accommodation at meetings and may also include fee for service payments.

Indirect ToVs also include payments made by Gilead to third parties appointed by a Patient Organisation to manage an event or project.

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2.6. Non-monetary ToVs

Non-monetary ToVs arise in the context of donations (for example where an item is donated or Gilead provides services).

See section 6.3 for details of how Gilead calculates the value of non-monetary ToVs.

2.7. ToVs in case of partial attendances or cancellation and refund

Gilead discloses effective transfers of value.

In cases where a Reportable Recipient is providing services to Gilead and the services are only partially completed, Gilead will pay and disclose a pro-rated fee.

Where a Reportable Recipient incurs approved expenses and their attendance is cancelled, Gilead will reimburse and disclose these out-of-pocket expenses.

Where a Reportable Recipient does not receive the benefit due to a no show or a cancellation of event, the associated costs are not reported, such as the cost of cancelling a hotel booking or accommodation. In case of partial attendance, only the ToV actually received by the Reportable Recipient are reported.

In cases where a monetary ToV 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.

2.8. Cross-border activities

Some ToVs to Reportable Recipients are made by a Gilead affiliate, or on behalf of a Gilead affiliate, that is not in the **home country** (country of principal practice) of the Reportable Recipient. For example, Gilead's US Head Office might make a grant to a UK based Patient Organisation. 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 in the home country of the Reportable Recipient.

2.9. Voluntary disclosure

In the UK and Ireland, Gilead discloses in accordance with the ABPI and IPHA Codes. Gilead's disclosures do not go beyond the scope of these Codes.

3. Specific Considerations

3.1. Country unique identifier

Gilead uses a unique identifier for Patient Organisations to facilitate collection of ToVs and ensure disclosure against the correct recipient.

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3.2. Multi-year agreements

Gilead reports each individual ToV 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.

3.3. Quality checks

Gilead has engaged a Transparency & Monitoring Specialist for each Gilead affiliate, including the UK & Ireland affiliate. The Transparency & Monitoring Specialist is responsible for reviewing ToVs to Reportable Recipients in their country, to help to ensure completeness and accuracy of published information.

The activities carried out prior to data submission include:

- Remediating issues flagged by Gilead's database and reporting system (**Reporting Engine**) including missing mandatory fields, potential duplicates and queries over matching the unique identifier with the correct recipient;
- Identifying inconsistencies in the Reporting Engine output, such as travel expenses associated with services with no fees for services;
- Sample checking ToVs to be disclosed against information from Gilead's event approval system, including for indirect payments;
- In-person checks with business teams on specific activities to ensure effective disclosures.

These quality checks give Gilead reasonable assurance that the ToVs it reports are accurate, complete and compliant with the ABPI/IPHA 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

Note that a data protection legal basis is only required for the disclosure personal data and not information relating to Patient Organisations or aggregated data of Members of the Public.

5 Form of Disclosure

5.1 Date of publication

30/06/2026

5.2 Disclosure platform

www.gilead.com/en-uk/company/transparency

5.3 Disclosure language

English.

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6 Disclosure Financial Data

6.1 Currency

UK: GBP.

Ireland: EUR

If a payment is made to a Reportable Recipient in a different currency, it will be converted into the disclosure currency on the ToV date, using rates obtained from a well-known, reputable provider.

6.2 VAT included or excluded

Gilead reports ToVs inclusive of any applicable VAT or other similar taxes.

6.3 Calculation rules

Gilead generally calculates the disclosure amount for non-monetary ToVs as the cost to Gilead.

For example where an item is donated to a Patient Organisation, the value is calculated on the basis of the cost to Gilead to produce or purchase (e.g. cost of printing a book).

7 Additional Information

Any queries regarding Gilead's transparency reporting in the UK and Ireland should be sent to UKITransparency@gilead.com.