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Table S1: Excluded studies

Study	Reason for exclusion
Albornoz, 2014 [1]	Cost analysis – measured or compared costs without health outcomes
Aliu, 2017 [2]	Cost analysis – measured or compared costs without health outcomes
Atherton, 2011 [3]	Cost analysis – measured or compared costs without health outcomes
Bailey, 2021 [4]	Cost analysis – measured or compared costs without health outcomes
Berlin, 2020 [5]	Cost analysis – measured or compared costs without health outcomes
Billig, 2017 [6]	Cost analysis – measured or compared costs without health outcomes
Bloom, 2023 [7]	Visual abstract to [8]
Boland, 2022 [9]	Cost analysis – measured or compared costs without health outcomes. Not comparison of DIEP and implant-based reconstruction

Boyd, 2023 [10]	Cost analysis – measured or compared costs without health outcomes
Cai, 2020 [11]	Cost analysis – measured or compared costs without health outcomes
Chattha, 2020 [12]	Cost analysis – measured or compared costs without health outcomes
Clarke-Pearson, 2013 [13]	Does not analyse costs
Dinis, 2021 [14]	Cost analysis – measured or compared costs without health outcomes
Damen, 2011 [15]	Cost analysis – measured or compared costs without health outcomes
Drinane, 2019 [16]	Does not analyse costs
Fischer, 2013 [17]	Cost analysis – measured or compared costs without health outcomes
Fischer, 2015 [18]	Cost analysis – measured or compared costs without health outcomes
Fischer, 2013 [19]	Cost analysis – measured or compared costs without health outcomes

Fitzpatrick, 2014 [20]	Cost analysis – measured or compared costs without health outcomes
Franchelli, 1998 [21]	Cost analysis – measured or compared costs without health outcomes
Holoyda, 2019 [22]	Cost analysis – measured or compared costs without health outcomes Not comparison of DIEP and implant-based reconstruction
Hummelink, 2017 [23]	Development of decision modelling
Huo, 2016 [24]	Cost analysis – measured or compared costs without health outcomes
Israeli, 2014 [25]	Cost analysis – measured or compared costs without health outcomes, Not comparison of DIEP and implant-based reconstruction
Johnson, 2021 [26]	Study protocol
Khajuria, 2019 [27]	Systematic review
Khajuria, 2019 [28]	Conference abstract excluded as results have been published in study [27]
Khajuria, 2017 [29]	Study protocol
Klifto, 2021 [30]	Conference abstract excluded as results have been published in study [31]

Kouwenberg, 2020 [32]	Does not analyse costs
Kwok, 2019 [33]	Cost analysis – measured or compared costs without health outcomes
Lagares-Borrego, 2016 [34]	Cost analysis – measured or compared costs without health outcomes
Lemaine, 2020 [35]	Cost analysis – measured or compared costs without health outcomes
Lotter, 2012 [36]	Cost analysis – measured or compared costs without health outcomes
Lotter, 2013 [37]	Cost analysis – measured or compared costs without health outcomes
Neyt, 2005 [38]	Cost analysis – measured or compared costs without health outcomes
Marchac, 2011 [39]	Cost analysis – measured or compared costs without health outcomes
Molina, 2010 [40]	Cost analysis – measured or compared costs without health outcomes
Odom, 2018 [41]	Cost analysis – measured or compared costs without health outcomes
Paget, 2013 [42]	Cost analysis – measured or compared costs without health outcomes

Palve, 2022 [43]	Cost analysis – measured or compared costs without health outcomes
Park, 2022 [44]	Cost analysis – measured or compared costs without health outcomes, Not comparison of DIEP and implant-based reconstruction
Passarelli, 1998 [45]	Cost analysis – measured or compared costs without health outcomes
Porosnico, 2023 [46]	Cost analysis – measured or compared costs without health outcomes, Not comparison of DIEP and implant-based reconstruction
Reid, 2015 [47]	Cost analysis – measured or compared costs without health outcomes
Scampa, 2021 [48]	Cost analysis – measured or compared costs without health outcomes, Not comparison of DIEP and implant-based reconstruction
Shah, 2023 [49]	Comment on [8]
Sheckter, 2018 [50]	Cost analysis – measured or compared costs without health outcomes
Sheckter, 2018 [51]	Systematic review
Sinha, 2015 [52]	Cost analysis – measured or compared costs without health outcomes, Not comparison of DIEP and implant-based reconstruction
Tallroth, 2021 [53]	ICER not given

Thoma, 2020 [54]	ICER not given
Tran, 2017 [55]	Conference abstract excluded as results have been published in study [55]
Tran, 2017 [55]	Cost analysis – measured or compared costs without health outcomes
Weidman, 2023 [56]	Cost analysis – measured or compared costs without health outcomes
Yun, 2018 [57]	Narrative review

ICER - Incremental cost-effectiveness ratio

Table S2. Quality of reporting of the included studies

	CHEERS 2022 [58]		Study						
Section	Topic (item)	no	Bloom, 2023, USA [8]	Grover, 2013 [59]	Klifton, 2021, USA [30]	Kouwenberg, 2021 [60]	Matros, 2015, USA[61]	Razdan, 2016, USA [62]	Thoma, 2020 [63]
Title and abstract	Title	1	AR	AR	AR	AR	AR	AR	AR
	Abstract	2	AR	AR	AR	AR	AR	AR	AR
Introduction	Background and objectives	3	AR	AR	AR	AR	AR	AR	AR
Methods	Health economic analysis plan	4	NR	NR	NR	NR	NR	NR	NR
	Study population	5	InAR <i>Characteristics of previously published populations on which QALYs and interventions/complications are based are not described.</i>	InAR <i>Characteristics of previously published populations on which interventions/complications are based are not described.</i>	InAR <i>Characteristics of previously published populations on which QALYs and interventions/complications are based</i>	AR <i>Albeit the characteristics of the population on which QALYs are based was described in another article.</i>	InAR <i>Characteristics of previously published populations on which QALYs and interventions/complications are based are not described.</i>	InAR <i>Characteristics of previously published populations on which QALYs and interventions/complications are based are not described.</i>	InAR <i>Only age, BMI, and laterality given for the study population.</i>

				<i>Nor is it described for the 9 plastic surgeons generating the utilities.</i>	<i>are not described.</i>				
	Setting and location	6	InAR <i>Relevant context information that may influence the findings, e.g. about the health care system, are not provided.</i>	InAR <i>Relevant context information that may influence the findings, e.g. about the health care system, are not provided.</i>	InAR <i>Relevant context information that may influence the findings, e.g. about the health care system, are not provided.</i>	InAR <i>Relevant context information that may influence the findings, e.g. about the health care system, are not provided.</i>	InAR <i>Relevant context information that may influence the findings, e.g. about the health care system, are not provided..</i>	InAR <i>Relevant context information that may influence the findings, e.g. about the health care system, are not provided..</i>	InAR <i>Relevant context information that may influence the findings, e.g. about the health care system, are not provided.</i>
	Comparators	7	AR	AR	AR	AR	AR	AR	AR
	Perspective	8	AR	AR	InAR <i>It is not stated why the</i>	AR	AR	InAR <i>It is not stated why the</i>	AR

					<i>perspective was chosen</i>			<i>perspective was chosen</i>	
	Time horizon	9	AR	InAR <i>Motivation of time horizon not explained</i>	InAR <i>Motivation of time horizon not explained</i>	InAR <i>Motivation of time horizon not explained</i>	AR	AR	AR Albeit based on feasibility of data collection.
	Discount rate	10	NR	NR	InAR <i>Discount rate is reported but not the reason why it was chosen.</i>	InAR <i>Discount rate is reported but not the reason why it was chosen.</i>	InAR <i>Discount rate is reported but not the reason why it was chosen.</i>	InAR <i>Discount rate is reported but not the reason why it was chosen.</i>	NA <i>Only 12 months follow-up</i>
	Selection of outcomes	11	AR <i>Albeit no quality evaluation of secondary sources was performed</i>	AR <i>Albeit no quality evaluation of secondary sources was performed</i>	AR <i>Albeit no quality evaluation of secondary sources was performed</i>	AR	AR <i>Albeit no quality evaluation of secondary sources was performed</i>	AR <i>Albeit no quality evaluation of secondary sources was performed</i>	AR
	Measurements of outcomes	12	AR	AR	AR	AR	AR	AR	AR

			<i>Albeit no quality evaluation of secondary sources was performed</i>	<i>Albeit no quality evaluation of secondary sources was performed</i>	<i>Albeit no quality evaluation of secondary sources was performed</i>		<i>Albeit no quality evaluation of secondary sources was performed</i>	<i>Albeit no quality evaluation of secondary sources was performed</i>	
	Valuation of outcomes	13	AR <i>Albeit no quality evaluation of secondary sources was performed</i>	AR	AR <i>Albeit no quality evaluation of secondary sources was performed</i>	AR	AR <i>Albeit no quality evaluation of secondary sources was performed</i>	AR <i>Albeit no quality evaluation of secondary sources was performed</i>	AR
	Measurements and valuation of resources and costs	14	AR	AR	AR	AR	AR	AR	AR
	Currency, price date, and conversion	15	AR	AR	AR	AR	AR	AR	AR
	Rationale and description of model	16	InAR <i>Not described why model was chosen.</i>	InAR <i>Not described why model</i>	InAR <i>Not described why model was chosen.</i>	NA	InAR <i>Not described why model was chosen.</i>	InAR <i>Not described why model was chosen.</i>	NA

			<i>NR if the model is publicly available and where it can be accessed.</i>	<i>was chosen. NR if the model is publicly available and where it can be accessed.</i>	<i>NR if the model is publicly available and where it can be accessed.</i>		<i>NR if the model is publicly available and where it can be accessed.</i>		
	Analytics and assumptions	17	<i>InAR Methods for analysing or statistically transform data not described. Extrapolation methods not described. Approaches for validating model not described.</i>	<i>InAR Methods for analysing or statistically transform data not described. Extrapolation methods not described. Approaches for validating model not described.</i>	<i>InAR Methods for analysing or statistically transform data not described. Extrapolation methods not described. Approaches for validating model not described.</i>	<i>InAR Methods for analysing or statistically transform data not described. Extrapolation methods not described. Approaches for validating model not described.</i>	<i>InAR Methods for analysing or statistically transform data not described. Extrapolation methods not described. Approaches for validating model not described.</i>	<i>InAR Methods for analysing or statistically transform data not described. Extrapolation methods not described. Approaches for validating model not described.</i>	<i>InAR Methods for analysing or statistically transform data not described. Extrapolation methods not described. Approaches for validating model not described.</i>

				<i>model not described.</i>					
	Characterizing heterogeneity	18	Not reported <i>Methods used for estimating how the result of the study vary for subgroups not described.</i>	Not reported <i>Methods used for estimating how the result of the study vary for subgroups not described.</i>	Not reported <i>Methods used for estimating how the result of the study vary for subgroups not described.</i>	Not reported <i>Methods used for estimating how the result of the study vary for subgroups not described.</i>	Not reported <i>Methods used for estimating how the result of the study vary for subgroups not described.</i>	Not reported <i>Methods used for estimating how the result of the study vary for subgroups not described.</i>	Not reported <i>Methods used for estimating how the result of the study vary for subgroups not described.</i>
	Characterizing distributional effects	19	NR <i>How impacts are distributed across different individuals or adjustments made to reflect priority populations not made.</i>	NR <i>How impacts are distributed across different individuals or adjustments made to reflect priority population</i>	NR <i>How impacts are distributed across different individuals or adjustments made to reflect priority</i>	NR <i>How impacts are distributed across different individuals or adjustments made to reflect priority populations not made.</i>	NR <i>How impacts are distributed across different individuals or adjustments made to reflect priority populations not made.</i>	NR <i>How impacts are distributed across different individuals or adjustments made to reflect priority populations not made.</i>	NR <i>How impacts are distributed across different individuals or adjustments made to reflect priority</i>

				<i>s not made.</i>	<i>populations not made</i>				<i>populations not made.</i>
	Characterizing uncertainty	20	AR	AR	AR	AR	AR	AR	AR
	Approach to engagement with patients and others affected by the study	21	NR	NR	NR	NR	NR	NR	NR
Results	Study parameters	22	InAR <i>Only summary parameters given. E.g. statistical distribution for sensitivity analyses are not reported.</i>	AR	InAR <i>Only some parameters are given. E.g. ranges are not reported for the probabilistic sensitivity analyses.</i>	InAR <i>Only some parameters are given. Assumptions for costs per resource unit are not presented.</i>	InAR <i>Only summary parameters given. Include values are not given.</i>	InAR <i>Only summary parameters given. Include values are not given.</i>	InAR <i>Only some parameters are given. Assumptions for costs per resource unit are not presented.</i>
	Summary of the main results	23	AR	AR	AR	AR	AR	AR	AR
	Effect of uncertainty	24	AR	AR	AR	AR	AR	AR	AR

	Effect of engagement with patients and others affected by the study	25	NR	NR	NR	NR	NR	NR	NR
Discussion	Study findings, limitations, generalizability, and current knowledge	26	InAR <i>Ethical and equity considerations not captured</i>	InAR <i>Ethical and equity considerations not captured</i>	InAR <i>Ethical and equity considerations not captured</i>	InAR <i>Ethical and equity considerations not captured</i>	InAR <i>Ethical and equity considerations not captured</i>	InAR <i>Ethical and equity considerations not captured</i>	InAR <i>Ethical and equity considerations not captured</i>
Other relevant information	Source of funding	27	NR	NR	NR	AR	NR	NR	NR
	Conflict of interest	28	AR		AR		AR	AR	

AR- Adequately reported

InAR – Inadequately reported

NA – not applicable

NR – not reported

QALY – quality-adjusted life years

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