

## Lifepharma (Z.A.M.) Ltd on behalf of AbbVie: Methodological note for HCP/HCO disclosure for Reporting Year 2025

**Data year: 2025**

**Year of publication: 2026**

In accordance with EFPIA Disclosure Code and the corresponding national code of KEFEA, AbbVie as a member company of EFPIA and Lifepharma (Z.A.M.) Ltd as a distributor of AbbVie products in Cyprus are committed to ensure that the nature and scope of transfers of value (ToV) with healthcare professionals (HCPs) and healthcare organisations (HCOs) are clear and transparent to the public. Therefore, Lifepharma (Z.A.M.) Ltd on behalf of AbbVie has published applicable ToV provided directly or indirectly to HCPs or HCOs for the 2025 calendar year.

This Methodological Note provides guidance on how Lifepharma (Z.A.M.) Ltd on behalf of AbbVie has recorded and publicly reported this information in accordance with the current editions of KEFEA Transparency Code.

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## Section 1: Definitions

### 1.1 Recipients

**Healthcare Organization (HCO):** any legal person/entity (i) that is a healthcare, medical or scientific association or organization (irrespective of the legal or organizational form) such as a hospital, clinic, foundation, university or other teaching institution or learned society (except for POs within the scope of article 21 of 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

**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/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 Cyprus. For the purpose of the KEFEA Code, the definition of HCPs includes: (i) any official or employee of a government, agency or other organization (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 practicing HCP, but excludes (x) all other employees of a Member Company and (y) a wholesaler or distributor of Medicinal Products.

**Retired and deceased HCPs:** As a general principle, transfers of value (ToV) made to retired or deceased HCPs are not disclosed. While there may be exceptional circumstances where a case-by-case decision is required, the standard approach is not to include ToV information for these recipients in public disclosures.

## 1.2 Kind of ToVs

Transfers of Value (ToV): Direct and indirect ToV, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of Prescription-Only Medicines (POM) exclusively for human use.

### HCPs ToV Definition, such as:

- Fee for Service and Consultancy
  - Speaker fee (including associated preparation work)
  - Chair or Moderator of a meeting
  - Group consulting like Advisory Boards (including associated preparation work)
  - Training
  - Individual consultancy

Note: Where AbbVie knows the identity of a market research participant (single blind market research), the fee(s) will be disclosed under this category.

- Related expenses agreed in the Fee for Service or consultancy contract, such as:
  - Flights
  - Hotel
  - Other transportations costs (mileage, train, taxi, bus, underground, parking)

Note: Where incidental expenses are immaterial and unable to be disaggregated from the fees, said expenses will be disclosed under the Fee for Service and Consultancy Fees category.

- Contribution to cost of events e.g., sponsorship for registration fees, travel, and accommodation, such as:
  - Congress/Meeting registration
  - Flights
  - Hotel
  - Other transportations costs (mileage, train, taxi, bus, underground, parking)

### HCOs ToV Definition:

- Fee for service and consultancy, such as:
  - Speaker fee (including associated preparation work)
  - Advisory Boards and other consultancy engagements (including associated preparation work)
  - Chairing a meeting
  - Training
  - Educational/Scientific Events
- Related expenses agreed in the fee for service or consultancy contract, such as:
  - Flights
  - Hotel
  - Other transportations costs (mileage, train, taxi, bus, underground, parking)
- Contribution to cost of events e.g., sponsorship for registration fees, travel, and accommodation, such as:
  - Congress/Meeting registration
  - Flights
  - Hotel

- Other transportation costs (mileage, train, taxi, bus, underground, parking)
- Sponsorship agreements with HCOs/third parties appointed by HCOs to manage an event, such as part funded independent education events. When sponsorship also included catering costs and any other forms of funding (e.g., logistical costs) as part of a sponsorship package these are disclosed as a ToV (sponsorship).
  - Where indirect sponsorship of an HCP occurs through an HCO, the ToV will be disclosed in the name of the HCO recipient.
  - Where the AbbVie sponsorship is provided through a professional conference organizer (PCO), the ToV will be disclosed in the name of the recipient HCO.
  - Where a vendor is organizing an event (via AbbVie provided sponsorship) on behalf of more than one HCO, then the ToV will be disclosed in the name of each HCO recipient.
- Donations and Grants to HCOs and Benefits in Kind to HCOs

## Section 2: Disclosure's Scope

### 2.1 Products concerned

Prescription-Only Medicines (POM): is a Medicinal Product that requires a medical prescription issued by a professional person qualified to prescribe.

In situations referred to as 'mixed events,' where both POM and medical devices are included and the transfers of value (ToV) cannot be distinctly separated, the entire amount will be disclosed.

### 2.2 Company concerned

ToV made by Lifepharm (Z.A.M.) Ltd on behalf of AbbVie to HCPs/HCOs, as well as those made by its parent company, subsidiaries, and joint ventures (as required by the partner agreement).

### 2.3 Excluded ToVs

Transfers of Values that are:

- (i) solely related to over-the-counter medicines
- (ii) not listed in the code, such as Items of Medical Utility, meals, Medical Samples or
- (iii) part of ordinary course purchases and sales of Medicinal Products by and between a manufacturer and an HCP (such as a pharmacist) or an HCO

### 2.4 ToVs date

AbbVie followed the date methodology when determining which ToV are in scope for current reporting cycle:

**Event Date** is defined as the date the expense occurred. ToV related to the following categories will use the Event Date when determining applicability for current year reporting requirements (e.g., did the event occur within the reporting period January 2025 to 31 December 2025).

- Fee for Service and Consultancy: Expenses

- Contribution to Cost of Events: Registration Fees
- Contribution to Cost of Events: Travel and Accommodation

**Paid Date** is defined as the date the payment was provided to the covered recipient. ToV related to the following categories use the Paid Date when determining applicability for current year reporting requirements (e.g., did the payment occur within the reporting period 1 January 2025 to 31 December 2025).

- Fee for Service and Consultancy: Fee
- Contribution to Cost of Events: Sponsorship Agreements
- Grants and Donations
- Research and Development

## *2.5 Direct ToVs*

Direct ToVs are those made directly by Lifepharm (Z.A.M.) Ltd on behalf of AbbVie for the benefit of a Recipient.

## *2.6 Indirect ToVs*

Indirect ToVs are those made on behalf of Lifepharm (Z.A.M.) Ltd on behalf of AbbVie for the benefit of a Recipient, or those made through a Third Party and where Lifepharm (Z.A.M.) Ltd on behalf of AbbVie knows or can identify the Recipient that will benefit from the Transfer of Value.

## *2.7 Non-monetary ToVs*

When Lifepharm (Z.A.M.) Ltd on behalf of AbbVie provides a service without paying for this service. For example, when the company lends a meeting room in its office. In that case, this service does not cost the Company anything but there is a monetary value for this service that must be disclosed i.e., the cost of renting a similar meeting room in a hotel.

## *2.8 ToVs in case of partial attendance or cancellation and refund*

Where HCPs have attended an event on a partial basis, the full ToV amount will be disclosed.

If the HCP has not benefited from the ToV, then the Member Company cannot disclose it e.g., no show at an event.

## *2.9 Cross-border activities*

Reportable ToV from AbbVie affiliates around the world to Healthcare Professionals (HCPs) and Healthcare Organizations (HCOs) in Cyprus have been included in the disclosure. This includes activities that may have occurred outside of the country of the AbbVie affiliate.

## *2.10 R&D*

For the purpose of disclosure, research and development (R&D) ToV are ToV to HCPs or HCOs related to the planning or conduct of:

- non-clinical studies
- clinical trials

- non-interventional studies that are prospective in nature and involve the collection of data from, or on behalf of, individual or groups of HCPs specifically for the study.

The total aggregate disclosure includes ToV made by Lifepharm (Z.A.M.) Ltd on behalf of AbbVie to HCPs/HCOs, as well as those made by its parent company, subsidiaries, and joint ventures (as required by the partner agreement).

Clinical trials with retrospective elements, including ToV direct or indirect to HCPs/HCOs, have been disclosed at an individual level as a fee for service.

Biological samples and investigational compounds will be excluded from R&D disclosures. These compounds are subject to provisions under the Clinical Trial Directive (their use is submitted in the clinical trial approval process).

Lending of laboratory equipment that is used exclusively for conducting a study and will be returned to AbbVie at the end of the study will not be disclosed in the R&D aggregate amount.

### *2.11 Voluntary disclosure*

N/A

## **Section 3: Specific considerations**

### *3.1 Country unique identifier*

N/A

### *3.2 Self-incorporated HCP*

**Self-incorporated HCP:** depending on the local legislation, qualified as individual or a company (where he/she is the only employee of the corporation) is being considered as an HCO.

**Non-Duplication:** Whenever possible, ToVs are disclosed to the respective HCPs. If ToV is provided to the company of a self-incorporated HCP, the ToV will be attributed to the company.

### *3.3 Multi-year agreements*

Activities with ToV, crossing calendar years may have the contracted full amount disclosed using the date of last payment.

### *3.4 Country specificities*

N/A

### *3.5 Quality Checks*

**Pre-Disclosure:** N/A

## Section 4: Data protection legal basis

### 4.1 Consent collection

HCPs / HCOs received correspondence explaining Lifepharm (Z.A.M.) Ltd's and AbbVie's commitment to Transparency and the options and rights they have in accordance with the data protection legislation.

AbbVie or Lifepharm (Z.A.M.) Ltd on behalf of AbbVie will publish the total value of the ToV for those HCPs / HCOs that have provided express consent for such individual disclosure. HCPs / HCOs not providing consent will have their amounts included in an aggregate amount published per KEFEA and EFPIA requirements. Please refer to our Privacy Notice <https://www.lifepharm.com.cy/en/%CF%80%CE%BF%CE%BB%CE%B9%CF%84%CE%B9%CE%BA%CE%A E-%CF%80%CF%81%CE%BF%CF%83%CF%84%CE%B1%CF%83%CE%AF%CE%B1%CF%82/> for additional information on how Lifepharm (Z.A.M.) Ltd processes personal data and for a description of the data privacy rights.

If an HCP / HCO would like to withdraw a consent already provided, they can do so in writing to [info@lifepharm.com.cy](mailto:info@lifepharm.com.cy).

**Partial Consent:** Lifepharm (Z.A.M.) Ltd on behalf of AbbVie supports full disclosure. If only partial consent is given by an HCP / HCO, all the ToV of this HCP / HCO will be disclosed in aggregate.

**Multiple Licensed HCPs:** HCPs with licenses authorizing them to practice in more than one country, including Cyprus, may have ToV disclosed in multiple country reports.

### 4.2 Legitimate interests

N/A

## Section 5: Form of disclosure

### 5.1 Date of publication

Disclosure date is 30<sup>th</sup> June 2026.

### 5.2 Disclosure platform

Local AbbVie website: N/A

Global AbbVie website: <https://www.abbvie.com/who-we-are/operating-with-integrity/transparency-in-payment.html>

KEFEA: Disclosure must be made on the relevant section of the KEFEA website, with a relevant link being set in advance by each Reporting Entity to KEFEA's Compliance Committee. A link to the applicable KEFEA disclosure platform must be available on each Reporting Entity's central company website. <http://kefea.org.cy/disclosure-new/>

### 5.3 Disclosure language

Based on KEFEA requirements, disclosure is made in Greek or English language. If in Greek, it is encouraged to make disclosures additionally in English.

## Section 6: Disclosure financial data

### 6.1 Currency

All information is reported in EURO.

**Exchange Rate:** Where ToV were captured in foreign currency, amounts were converted to local currency based on Monthly Actual Rates.

### 6.2 VAT included or excluded

Where applicable, disclosure of payments does not include VAT. Cross border ToV may or may not include VAT depending on the submitting source.

**Social Benefits:** Where applicable, disclosure of payments does include Social Benefits.

**Withholding Taxes:** Where applicable, for services provided in locations outside of Cyprus, ToV amounts will be reported as in the contract agreement.

### 6.3 Calculation rules

**Rounding:** For each HCP/HCO, ToV for each reporting category are rounded to the nearest EURO. The Total Amount for each HCP/HCO represents the sum of the reporting category amounts.

**Sponsoring Payments Made to More Than One HCO:** In the case of sponsorship agreements where different HCOs have participated, it was assumed that each HCO received an equal share and was published for each HCO.

## Section 7: Additional Information

**Reporting period:** The Lifepharm (Z.A.M.) Ltd on behalf of AbbVie 2025 disclosure includes applicable ToV during the period between 1 January 2025 and 31 December 2025.

Transactions processed after 01 January 2026 will be considered for the next report.

**Transparency Acknowledgment from HCPs or HCOs (where applicable):** Agreements between Lifepharm (Z.A.M.) Ltd on behalf of AbbVie and HCPs/HCOs relating to ToV may have included a Transparency section where HCPs and HCOs were notified of AbbVie's Transparency disclosure obligations.

**HCP/HCO Number of Recipients Reported at an Aggregate Level:** Each category of ToV reported at an aggregate level includes (i) the number of HCPs/HCOs provided with a ToV, on an absolute basis and as a



percentage of all Recipients and (ii) the aggregate amount attributable to ToVs to such Recipients. Each HCP/HCO that received a ToV is counted as one recipient in each category.

**Disputes:** Lifepharmaceuticals (Z.A.M.) Ltd on behalf of AbbVie reviews and investigates disputes with HCPs/HCOs relative to Transparency reports. Any changes resulting from this review will be published in an updated report.