

ABBVIE SA: Methodological note for HCP/HCO disclosure 2025

Data year: 2025

Year of publication: 2026

As a member company of EFPIA and IML (Innovative Medicines for Luxembourg), AbbVie SA is 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, AbbVie SA has published applicable ToV provided directly or indirectly to HCPs or HCOs for the 2025 calendar year.

This Methodological Note provides guidance on how AbbVie SA has recorded and publicly reported this information in accordance with the current editions of IML (Innovative Medicines for Luxembourg), Transparency Code.

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Section 1: Definitions

1.1 Recipients

Healthcare Organization (HCO): any association or organization active in health, medical or scientific care, whatever its legal or organizational form, as well as any legal entity through which one or more healthcare professionals provide services, except for POs within the scope of the definition hereunder.

Healthcare Professional (HCP): any natural person practicing medical, dental, pharmaceutical or nursing art who, in the course of his professional activities, may prescribe, purchase, deliver, recommend, lease, use or administer medicines or medical devices. For the purpose of “Promotion of prescription-only medicines to HCPs”, HCPs mean any natural person qualified to prescribe or supply a medicinal product.

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 AbbVie SA 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:

- Gifts of negligible value related to the practice of the profession (already governed by strict legal and/or ethical provisions);
- Meals and beverages offered as part of scientific events (already governed by strict legal and/or ethical provisions);
- The economic margins and discounts that are part of the usual purchases and sales of medicinal products or medical devices by a company subject to notification or between the latter and a beneficiary (this concerns the purely commercial aspect between the players in the healthcare sector, which is not consistent with the objective of the transparency);
- Drug samples.

2.4 ToVs date

AbbVie SA 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 1 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 AbbVie SA for the benefit of a Recipient.

2.6 Indirect ToVs

Indirect ToVs are those made on behalf of AbbVie SA for the benefit of a Recipient, or those made through a Third Party and where AbbVie SA knows or can identify the Recipient that will benefit from the Transfer of Value.

2.7 Non-monetary ToVs

When AbbVie SA provides for free products, not linked to product samples, the monetary value of the product will be disclosed as a ToV.

When AbbVie SA 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.

In case the HCP does not benefit from the ToV but AbbVie SA already engaged fees that cannot be refunded back, AbbVie SA will disclose it in the name of the HCP.

2.9 Cross-border activities

Reportable ToV from AbbVie affiliates around the world to Healthcare Professionals (HCPs) and Healthcare Organizations (HCOs) in Luxembourg 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 AbbVie SA 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

Not applicable

Section 3: Specific considerations

3.1 Country unique identifier

Not applicable

3.2 Self-incorporated HCP

Self-incorporated HCP: Not applicable

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

Not applicable

3.5 Quality Checks

Pre-Disclosure: During April 2026, HCPs that granted consent to disclose on individual level, received correspondence containing the details of ToV to be reported according to IML (Innovative Medicines for Luxembourg) requirements. AbbVie's intention was to provide an opportunity for HCPs to verify and review the information to ensure it is accurate, prior to disclosure on June 30th 2026.

In addition to preparing the annual transparency report disclosure, AbbVie SA has implemented quarterly monitoring to regularly check the accuracy of the submitted data.

Section 4: Data protection legal basis

4.1 Consent collection

HCPs received correspondence explaining AbbVie's commitment to Transparency and the options and rights they have in accordance with the data protection legislation.

AbbVie will publish the total value of the ToV for those HCPs that have provided express consent for such individual disclosure. HCPs not providing consent will have their amounts included in an aggregate amount published per IML (Innovative Medicines for Luxembourg) requirements. Please refer to our Privacy Notice <https://www.abbvie.be/fr/privacy.html> for additional information on how AbbVie processes personal data and for a description of the data privacy rights.

If an HCP would like to withdraw a consent already provided, they can do so in writing to AbbVie SA email address: betransparent.be@abbvie.com.

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

4.2 Legitimate interests

Not applicable

Section 5: Form of disclosure

5.1 Date of publication

Disclosure on June 30th, 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>

IML: <https://www.iml.lu/fr/qui-sommes-nous/les-membres>

5.3 Disclosure language

Based on IML (Innovative Medicines for Luxembourg), disclosure is made in French.

Section 6: Disclosure financial data

6.1 Currency

All information is reported in EUR.

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 AbbVie SA, 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 EUR. 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 AbbVie SA 2025 disclosure includes applicable ToV during the period between 1 January 2025 and 31 December 2025.

Transactions processed *after* 13 February 2026 will be considered for the next report.

Updating previous submissions:

In order to provide the most accurate data possible, AbbVie SA may update previous data submissions based on the outcome of periodic internal monitoring and reviews.

Transparency Acknowledgment from HCPs or HCOs (where applicable): Agreements between AbbVie SA 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 the number of HCPs/HCOs provided with a ToV. Each HCP/HCO that received a ToV is counted as one recipient in each category.

Disputes: AbbVie SA reviews and investigates disputes with HCPs/HCOs relative to Transparency reports. Any changes resulting from this review will be published in an updated report twice a year, in March or September.