



AbbVie Netherlands Transparency Disclosure Methodological Notes for Reporting Year 2023

Ensuring compliance with the legal requirement by the Ministry of Health and the code on regulations of medicine promotions (the CGR) AbbVie Netherlands will publish Transfer of Value (ToV) to HCPs and HCOs according to the local law on the platform <https://www.transparantieregister.nl/home>.

As a member company of VIG, R&D transactions have to be disclosed on an aggregated level for the calendar year 2023.

This Methodological Note provides guidance on how AbbVie Netherlands has recorded and publicly reported this information in accordance with the current editions of VIG guidance for R&D disclosure.

Reporting period / Reportable ToV:

The AbbVie Netherlands 2023 disclosure includes applicable ToV during the period between 1 January 2023 and 31 December 2023.

Transactions processed after 16 February 2024 will be considered for the next report.

Cross borders interactions:

Reportable ToV provided by AbbVie affiliates (worldwide) to the Netherlands HCPs/HCOs have been included.

Research and Development:

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 Netherlands 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.

Date Methodology:

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

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 2023 to 31 December 2023):

- Research and Development

VAT:

Where applicable, disclosure of payments does not include VAT, however where there is hospitality, VAT is included. Cross border ToV may or may not include VAT depending on the submitting source.

Withholding Taxes:

Where applicable, for services provided in locations outside of the Netherlands, ToV amounts will be reported as in the contract agreement.

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 Average Rates.

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.

Multiyear Contracts:

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