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AbbVie B.V.: Methodological note for HCP/HCO disclosure 2025

Data year: 2025

Year of publication: 2026

As a member company of EFPIA and Vereniging Innovatieve Geneesmiddelen, AbbVie B.V. 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 B.V. has published applicable R&D ToV provided directly or indirectly to HCPs or HCOs for the 2025 calendar year.

This Methodological Note provides guidance on how AbbVie B.V. has recorded and publicly reported this information in accordance with the current edition of the Vereniging Innovatieve Geneesmiddelen Code.

Please note this Methodological Note does not address the publication of financial relationships with healthcare professionals, healthcare institutions and patient organisations that are already reported in the Healthcare Transparency Register, accessible through: https://www.transparantieregister.nl/home

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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 Europe. For the purpose of this Code (EFPIA), 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

Only Research and Development ToV are in-scope of the present Methodological Note.

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.

Research and Development ToV: Transfers of Value to HCPs or HCOs related to the planning or conduct of (i) non-clinical studies (as defined in OECD Principles on Good Laboratory Practice); (ii) clinical trials (as defined in Regulation 536/2014); or (iii) NIS that are prospective in nature and that involve the collection of patient data from or on behalf of individual, or groups of, HCPs specifically for the study

Section 2: Disclosure's Scope

2.1 Products concerned

In accordance with article 2.7 of Vereniging Innovatieve Geneesmiddelen Code, our publication is not product related but correspond to R&D expenditures.

2.2 Company concerned

ToV made by AbbVie B.V. 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

n/a

2.4 ToVs date

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 2025 to 31 December 2025*.

- Research and Development

2.5 Direct ToVs

Direct ToVs are those made directly by AbbVie B.V. for the benefit of a Recipient.

2.6 Indirect ToVs

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

2.7 Non-monetary ToVs

When AbbVie B.V. 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

n/a

2.9 Cross-border activities

Reportable ToV from AbbVie affiliates around the world to Healthcare Professionals (HCPs) and Healthcare Organizations (HCOs) in AbbVie B.V. 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 B.V. 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

n/a

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

AbbVie B.V. report financial relationships with healthcare professionals, healthcare institutions and patient organisations in the Healthcare Transparency Register, in accordance with the CGR code requirements.

Explanation

To provide insight into the reimbursements paid (according to the criteria of the Code of Conduct for Pharmaceutical Advertising), AbbVie B.V. as a VIG member uses the Healthcare Transparency Register. This central registry is publicly accessible. An overview of financial reimbursements among pharmaceutical companies, healthcare professionals, institutions and patient organisations is published annually. This data is rendered publicly accessible through the Healthcare Transparency Register.

3.5 Quality Checks

Pre-Disclosure: n/a

Section 4: Data protection legal basis

4.1 Consent collection

n/a

4.2 Legitimate interests

n/a

Section 5: Form of disclosure

5.1 Date of publication

Disclosure on June 30, 2026

5.2 Disclosure platform

Local AbbVie website: https://www.abbvie.nl/wie-we-zijn/integriteit/transparantie-regelgeving.html

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

Vereniging Innovatieve Geneesmiddelen*:* n/a

5.3 Disclosure language

Based on Vereniging Innovatieve Geneesmiddelen requirements, disclosure is made in English.

Section 6: Disclosure financial data

6.1 Currency

All information is reported in Euros.

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 B.V., 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.

Section 7: Additional Information

Reporting period: The AbbVie B.V. 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.