

AbbVie Ltd:

Methodological note for HCP/ORDM/HCO Disclosure 2025

Data year: 2025

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As a member company of EFPIA and the ABPI, AbbVie Ltd 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 Ltd 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 Ltd has recorded and publicly reported this information in accordance with the current editions of the ABPI Transparency Code.

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1 Definitions

1.1 Recipients

As defined in the ABPI Code of Practice Healthcare Professionals (HCPs defined as per clause 1.9), Other Relevant Decision Makers (ORDMs defined as per clause 1.13), and Healthcare Organizations (HCOs defined as per clause 1.8) who received Transfers of Value (ToV) from AbbVie Ltd have been publicly disclosed on the ABPI's Disclosure UK portal (<https://search.disclosureuk.org.uk/>)

Patient Organisations (defined as per clause 1.15) have been publicly disclosed. The disclosure will be made available both on Disclosure UK and on the AbbVie Ltd website (<https://www.abbvie.co.uk/our-company/policies-disclosures.html>) from 30th June 2026.

As required by ABPI Code of Practice (Clause 30) Members of the Public including Patients and Journalists have been reported in aggregate. The disclosure will be made available both on Disclosure UK and on the AbbVie Ltd website (<https://www.abbvie.co.uk/our-company/policies-disclosures.html>) from 30th June 2026.

Retired and Deceased HCPs/ORDMs:

As a general principle, transfers of value (ToV) made to retired or deceased HCP's 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) and Medical Devices exclusively for human use.

HCPs and ORDM ToV Definition:

- **Contracted Services: Fees**
 - 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 Ltd knows the identity of a market research participant (single blind market research), the fee(s) will be disclosed under this category.

- **Contracted services: Expenses, such as:**
 - Flights
 - Hotel
 - Other transportations costs (mileage, train, taxi, bus, underground, parking)

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

- **Contracted Services: Fees, subject to applicable competition law rules with respect to the disclosure of competitively sensitive information, 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
 - Provision of patient support programs disclosed against third party HCO service providers

- **Contracted services: Expenses, such as:**
 - Flights
 - Hotel
 - Other transportations costs (mileage, train, taxi, bus, underground, parking)

- **Contribution to Cost of Events: Sponsorship Agreements 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)

- **Contribution to Cost of Events: Sponsorship Agreements with HCOs/third parties appointed by HCOs to manage an event, such as part funded independent education events.**
 - When sponsorship also includes 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 recipient HCO.

- Where a professional conference organiser (PCO) is collaborating with an HCO in the organisation of the event, the ToV will be disclosed under the recipient HCO.
- Where the HCO hasn't been set up as a legal entity, the TOV will be disclosed under the PCO's name with indication of the Specialty Area. Where a PCO is organising an event (via AbbVie provided sponsorship) on behalf of more than one HCO, then the ToV will be disclosed in the name of each recipient HCO.

Donations and Grants:

Provision of funds, benefits-in-kind or services freely given for the purpose of supporting healthcare, scientific research, or education with no consequent obligation on the recipient organisation, institution, and the like to provide goods or services to the benefit of AbbVie Ltd.

Collaborative Working – which includes Joint Working:

AbbVie engagement with other organisations in delivering initiatives which enhance patient care, for the benefit of patients or the National Health Service (NHS), to help with maintaining patient care.

Executive summaries for all collaborative working can be found on AbbVie's website and navigating to the section on Joint and Collaborative Working: <https://www.abbvie.co.uk/our-company/policies-disclosures.html>

2 Disclosure's Scope

2.1 Products concerned

ToV for all AbbVie Ltd products, including prescription only medicines and medical devices have been reported.

2.2 Company concerned

ToV made by AbbVie Ltd 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

Meals, drinks, samples, promotional aids, over the counter medicines and items for patient support (all as defined by Clauses 1.25 and 26.3 of the 2025 ABPI Code) are out of scope.

2.4 ToVs date

The AbbVie Ltd 2025 disclosure includes applicable ToV during the period between 1st January 2025 and 31st December 2025.

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 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

As defined in clause 1.25 of the ABPI code a direct ToV is one made directly by AbbVie for the benefit of recipients (section 1.1). The following are regarded as Direct ToVs:

- Contracted Services: Fees
- Contracted services: Expenses
- Contribution to Cost of Events: Sponsorship Agreements
- Donations and Grants
- Collaborative Working – which includes Joint Working
- R&D

2.6 Indirect ToVs

ToVs provided through third parties (e.g., via HCO or professional conference organiser) as per clause 1.25 of the ABPI code. Where indirect sponsorship of an HCP occurs through an HCO, the ToV will be disclosed in the name of the recipient HCO. Where a professional conference organiser (PCO) is collaborating with an HCO, the ToV will be disclosed under the recipient HCO.

The following are regarded as Indirect ToVs:

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

2.7 Non-monetary ToVs

Benefits in kind or services given for the purpose of supporting healthcare, scientific research or education, with no consequent obligation on the recipient to provide goods or services to the benefit of the donor in return.

In cases where the exact monetary value of the transfer of value (TOV) cannot be directly attributed to the service or activity, the relevant AbbVie team will offer guidance on determining the TOV amount. This calculation will consider multiple factors, such as the number of hours of service provided and the fair market value (FMV) for the specific activity. The basis for this calculation will be documented by the responsible party during the assessment and approval of the service or activity.

2.8 ToVs in case of partial attendances or cancellation and refund

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

If HCPs cancel their attendance or do not show up at events, and this has been confirmed with our meeting organisers, no Transfers of Value will be included for them in the disclosure report.

2.9 Cross-border activities

Reportable ToV from AbbVie affiliates around the world to Healthcare Professionals (HCPs) and Healthcare Organizations (HCOs) in the UK 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) ToVs are ToVs 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 Ltd 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.

For passthrough costs related to Clinical Research Organizations, management fees are not reported. However, costs that meet the defined criteria are included in the aggregated R&D reported amount.

2.11 Voluntary disclosure

Disclosure for medical device ToV has been included in full.

3 Specific considerations

3.1 Country unique identifier

During data preparation, AbbVie has used a cloud-based Master Data Management system to assign internally unique identifiers to UK reportable recipients, excluding patients and members of the public.

3.2 Self-incorporated HCP

When an HCP with a Limited Company has incurred a ToV, we have interpreted clause 28.4 of the ABPI 2024 code to prioritize reporting against the individual HCP whenever possible. If the Limited Company is solely incorporated by one HCP who has been contracted, we will attribute the ToV to that HCP. However, if identifying an individual HCP is challenging due to multiple HCPs being part of the same company, we will report the ToV against the HCPs' Limited Company.

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

For collaborative working agreements with other pharmaceutical organizations, the signed agreement between AbbVie and the reportable recipient will explicitly specify the ToV to be disclosed.

Executive summaries for all collaborative working can be found on AbbVie's website and navigating to the section on Joint and Collaborative Working: <https://www.abbvie.co.uk/our-company/policies-disclosures.html>.

Members of the Public including patients and journalists, where linked to reportable ToV as per ABPI code guidance, are reported in aggregate. A summary of reportable transfers of

value in relation to Members of the Public can be found: <https://www.abbvie.co.uk/our-company/policies-disclosures.html#accordion-c6a8ef89ee-item-c78e3edaa2>

3.5 Quality Checks

Pre-Disclosure Process

HCPs and ORDMs to be disclosed on an individual basis were contacted during February 2026. They received correspondence containing the details of ToV to be reported according to ABPI requirements. AbbVie Ltd.'s intention was to provide an opportunity for HCPs and ORDM to verify and review the information for accuracy, prior to ABPI disclosure on 30th June 2026.

4 Data protection legal basis

4.1 Consent Collection

AbbVie has adopted Legitimate interest as the legal basis for the disclosure of transfers of value to HCPs and ORDMs.

4.2 Legitimate interests

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

Based on legitimate interests, AbbVie will publish the total value of the ToV for those HCPs that have not made an explicit and justified objection honored by AbbVie for individual disclosure.

Objection Management

AbbVie has conducted a Purpose–Necessity–Balancing Test to assess whether the use of Legitimate Interest is valid for Transparency reporting purposes. A Legitimate Interest Assessment (LIA) document has been created to demonstrate this analysis and justify the use of legitimate interest as a legal basis.

AbbVie has developed a Legitimate Interest Objection Framework to handle those circumstances where individual HCPs may decide to exercise their right to object to processing Transparency data under Article 21 of the GDPR. The purpose of this framework is to facilitate the exercise of such right to object, in accordance with the provisions of the GDPR, within one month from the date of the objection request.

For every objection received, the right to object is not absolute. To address individual objections, AbbVie carefully considers the grounds justifying the processing in the context of the specific situation of the data subject. Specifically, AbbVie assesses whether in a particular set of circumstances the overarching legitimate interest of AbbVie and any third parties

(including the general public) in disclosure continues to override the individual interests or the fundamental rights and freedoms of the objecting individual given the particular circumstances of the case or not.

AbbVie maintains written records of all objections received from HCPs and the individual resolutions in each case, together with all relevant internal and external communications, for a minimum of five years.

Any complaints, threats of complaints, or other concerns that could have a legal or reputational adverse impact will be escalated to the appropriate AbbVie departments.

HCPs for which AbbVie honored an objection will have their amounts included in an aggregate amount published per ABPI requirements. AbbVie's Privacy Notice at <https://www.abbvie.com/privacy.html> provides additional information on how AbbVie processes personal data and provides a description of the data privacy rights.

Upheld objections are valid for 1 year after which we will reach out to HCPs to review whether the same reasons for objection still apply.

If an HCP would like to object to an individualised disclosure, they can do so in writing to AbbVie UK Transparency team at UK.Transparency@abbvie.com.

Multiple Licensed HCPs

HCPs with licenses authorizing them to practice in more than one country, including AbbVie Ltd may have ToV disclosed in multiple country reports.

5 Form of disclosure

5.1 Date of publication

30th June 2026.

5.2 Disclosure platform

Disclosure UK – www.disclosureuk.org.uk

Local AbbVie website: <https://www.abbvie.co.uk/our-company/policies-disclosures.html>.

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

5.3 Disclosure language

Based on ABPI requirements, disclosure is made in English.

6 Disclosure financial data

6.1 Currency

All information is reported in Pound Sterling (GBP).

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 Ltd, ToV amounts will be reported as in the contract agreement.

6.3 Calculation rules

Rounding: For each HCP/ORDM/HCO, ToV for each reporting category is rounded to the nearest Pound Sterling (GBP). 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.

7 Additional Information

Reporting period: The AbbVie Ltd 2025 disclosure includes applicable ToV during the period between 1 January 2025 and 31 December 2025.

Transactions processed after 16th January 2026 will be considered for the next report.

Transparency Acknowledgment from HCPs or HCOs (where applicable): Agreements between AbbVie Ltd and HCPs/HCOs relating to ToV 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 reviews and investigates disputes with HCPs/HCOs relative to Transparency reports. Any changes resulting from this review will be published in an updated report.