AbbVie Russia Transparency Disclosure Methodological Notes for Reporting Year 2024

As a member company of EFPIA and AIPM, AbbVie LLC 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 LLC has published applicable ToV provided directly or indirectly to HCPs or HCOs for the 2024 calendar year.

This Methodological Note provides guidance on how AbbVie LLC has recorded and publicly reported this information in accordance with the current editions of AIPM Transparency Code.

Reporting period / Reportable ToV:

The Abbvie LLC 2024 disclosure includes applicable ToV during the period between 1 January 2024 and 31 December 2024.

Transactions processed after February 14, 2025, will be considered for the next report.

Transparency Acknowledgment from HCPs or HCOs:

Agreements between Abbvie LLC and HCPs/HCOs relating to ToV may have included a Transparency section where HCPs and HCOs were notified of AbbVie's Transparency disclosure obligations.

Consent Approach:

HCPs or HCOs, where applicable, 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 or HCOs, where applicable, that have provided express consent for such individual disclosure. HCPs or HCOs, where applicable, not providing consent will have their amounts included in an aggregate amount published per AIPM requirements. Please refer to our Privacy Notice on https://www.abbvie.ru/privacy.html or additional information on how AbbVie processes personal data and for a description of the data privacy rights.

If an HCP or HCO, if applicable, would like to withdraw a consent already provided, they can do so in writing to AbbVie in accordance with local requirements of legislation on the protection of personal data.

Partial Consent:

AbbVie LLC supports full disclosure. If only partial consent is given by an HCP or HCO, if applicable, all the ToV of this HCP or HCO, if applicable, will be disclosed in aggregate.

Multiple Licensed HCPs:

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

Non-Duplication:

Whenever possible, ToV are disclosed to the respective HCPs. If ToV is provided to the company of an HCP, the ToV will be attributed to the company.

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.

Cross Border Interactions:
Reportable ToV provided by AbbVie affiliates (worldwide) to Russia HCPs/HCOs have been included.

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 at individual HCO. However, we disclose such cases taking into account factual circumstances with supported documentation. Distribution of ToV within HCOs is determined by sponsorship agreement or official communication, or other documents.

Pre-Disclosure:
During April – May 2025, HCPs that granted consent to disclose on individual level, received correspondence containing the details of ToV to be reported in accordance with AIPM requirements. AbbVie's intention was to provide an opportunity to HCPs to verify and review the information to ensure it is accurate, prior to disclosure on the Abbvie local website by 30 June 2025.

ToV Definitions:
<u>HCPs ToV Definition, such as:</u>

- Fee for Service and Consultancy
    - Speaker fee (including associated preparation work)
    - Advisory Boards and other consultancy engagements (including associated preparation work)
    - Chairing a meeting
    - Training
    - Educational/Scientific Events

  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, visa, insurance)

  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, visa, insurance)

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, visa, insurance)

- 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, visa, insurance)

- 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, technical organizer or intermediary), 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 if factual circumstances with supported documentation exist.

AbbVie LLC commits to ensure that HCO, indirectly receiving the ToV, is identified in such a way that there cannot be any doubt about the identity of the HCO receiving the ToV ('clearly identifiable recipient'). Such status may be confirmed by HCO by a separate document (e.g., letter from HCO) or in the sponsorship agreement between AbbVie LLC and third party or through available substantiated sponsorship documentation.

- Donations and Grants to HCOs and benefits in kind to HCOs.

Date Methodology:
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 2024 to 31 December 2024).

- 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 2024 to 31 December 2024).

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

Out of Scope:
Transfers of value that:

i) are solely related to over-the-counter medicines.
ii) are not listed in Article 3 of this Code, such as items of medical utility, meals and drinks and medical samples.
iii) are part of ordinary course of purchases and sales of medicinal products by and between AbbVie and HCP (such as a pharmacist) or an HCO.
iv) are agency or third-party fees.
v) are partnership or cooperation agreements.
vi) are related to agreements with banking, commercial, confidential or other secure information due to Russian legislation.
vii) are received by recipient not related to Health care and not acting as its intermediary, when it is not possible to determine HCO as clearly identifiable recipient.

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

Social Benefits:
Where applicable, disclosure of payments does not include Social Benefits.

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

Personal Income Tax (PIT):
All payments to HCPs contain PITs.

Currency:
All information is reported in Russian Rubble.

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 Russian Rubble. 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.

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 LLC 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.

Post Publication Disputes
AbbVie will review and investigate disputes with HCPs/HCOs relative to our Transparency reports. Any changes resulting from this review will be published in an updated report.