

## Transparency Reporting at Kyowa Kirin International Methodological Note for 2025 data

### 1. Introduction

Kyowa Kirin Pharma B.V. is committed to supporting healthcare and the development of patient care across Luxembourg.

We do this through the provision of financial and non-financial support to Healthcare Organisations (HCOs), Patient Organisations (POs), or Healthcare Professionals (HCPs). We also engage and pay HCOs, POs and HCPs for services that contribute to the improvement of patient care.

Provision of support and payments for services are referred to as 'Transfers of Value' (ToVs). In accordance with IML Deontological Code, Kyowa Kirin Pharma B.V. publishes annually details of ToVs to these individuals and organisations.

### 2. Definition

#### 2.1 Recipients

**Healthcare Organisations (HCOs):** Any healthcare, medical or scientific association or organisation such as a hospital, foundation, university or other teaching institution or learned society (except for those who qualify as a Patient Organisations ) through which one or more HCPs provide services.

**Patient Organisations (POs):** Not for profit organisation (including the umbrella organisations to which they belong ) mainly composed of patients and /or caregivers that represent and /or support the needs of patients and /or caregivers.

**Healthcare Professionals (HCPs):** Any individual or entity that is a member of medical, dental, pharmacy or nursing professions or any other person who, in the course of his or her professional activities, may prescribe, purchase, supply, recommend or administer a medicinal product.

For the avoidance of doubt, the definition of HCP includes: (i ) any official or employee of a government agency or other organisation (whether in the public or private sector ) that may prescribe, purchase, supply or administer medicinal products and (ii ) any employee of a Member Company whose primary occupation is that of a practising HCP, but excludes (a ) all other employees of a Member Company and (b ) a wholesaler or distributor of medicinal products.

**Retired HCPs** - some HCPs continue to provide advice to the healthcare community after they have retired. Generally KKI include such HCPs in the applicable regulation's definition of an HCP, however this depends on their role and ability to prescribe and influence.

## 2.2 Kind of ToVs

This disclosure includes the following ToVs:

EFPIA* Category	EFPIA sub-category	Examples
Donations and grants	N/A	<ul style="list-style-type: none"> <li>• Donations to HCOs</li> <li>• Educational grants</li> </ul>
Contribution to cost of events	Sponsorship agreements	Sponsorship of congresses organised by HCOs or third-parties on their behalf
	Registration fees	Financial support to HCPs to attend congresses
	Travel and accommodation	HCPs' travel and accommodation costs for attending congresses
Fees for service	Fees	Fees for: i) Chairing or attending Advisory Boards; ii) Speaking engagements; iii) Medical writing
	Related expenses	Travel and accommodation expenses relating to the activities above
Research and Development	N/A	<ul style="list-style-type: none"> <li>• Activities relating to: i) the planning or conduct of clinical studies; ii) clinical trials, iii) non-interventional studies that are prospective in nature; iv) clinical investigators' meetings</li> <li>• Investigator- Sponsored Studies</li> </ul>

\* European Federation of Pharmaceutical Industries & Associations

If activities relate to retrospective non-interventional studies, related ToVs are included in Fees for Service, rather than Research and Development.

## 3. Disclosure's Scope

### 3.1 Products concerned

Prescribed Only Medicines

### 3.2 Company concerned

Each Kyowa Kirin affiliate, in countries where the EFPIA code is applicable, is accountable for capturing and validating ToV data in their nation, and one disclosure is made per nation.

### 3.3 Excluded ToVs

This disclosure excludes the following ToVs:

- Hospitality costs (e.g. meals and drinks) unless these are an integral and inseparable part of contributions to the cost of events

- Informational and educational materials and items of medical utility, in line with article 9 of the EFPIA HCP/HCO Disclosure Code
- Logistical costs related to KKI-organised meetings (e.g. room hire)

As the IML Deontological Code only relates to ToVs to HCPs, HCOs and POs, this disclosure does not include:

- Donations to non-HCOs

### **3.4 ToVs Date**

This disclosure covers ToVs between 1<sup>st</sup> January 2025 to 31<sup>st</sup> December 2025 to HCPs, POs and HCOs which are registered in Luxembourg.

### **3.5 Direct ToVs**

For direct ToVs, the recipient is considered to be the person or entity holding the bank account receiving the money. Note that Self-incorporated HCPs shall be classified as HCPs.

### **3.6 Indirect ToVs**

Kyowa Kirin Pharma B.V. also provides indirect ToVs. Payments that are made through Clinical Research Organisations are included under Research and Development and aggregated. Where a third party has been appointed by an HCO to manage an event, and where the HCO benefits from the ToV, the ToV is disclosed against the HCO. Where third parties are appointed by KKI to make travel and accommodation arrangements for HCPs, the ToVs are reported against the HCP who received the benefit.

### **3.7 Non-monetary ToVs**

N/A

### **3.8 ToVs in case of partial attendances or cancellation and refund**

Where there is partial attendance or cancellation, and a transfer of value is nevertheless made, the full transferred value is disclosed.

### **3.9 Cross-border activities**

KKI makes best efforts to capture and report all ToVs to HCPs, POs and HCOs with primary practice in a country with EFPIA Disclosure Code or other transparency reporting requirements. The country of disclosure is based on the HCP's country of principal practice or the HCO's or PO's country of registration.

### **3.10 R&D**

Fees and expenses (e.g., travel and accommodation) provided to a healthcare professional (HCP) or healthcare organisation (HCO) for the provision of services related to R&D related activities (pre-clinical studies, clinical trials or non-interventional studies).

### **3.11 Voluntary disclosure**

N/A

## **4. Specific considerations**

### **4.1 Country unique identifier**

N/A

#### **4.2 Self-incorporated HCP (depending on the local legislation, qualified as individual or company)**

A legal entity that is wholly owned by a single Healthcare Professional (HCP) shall be classified as a self-incorporated HCP. Accordingly, any Transfers of Value (ToVs) provided to such an entity are disclosed under the HCP category

#### **4.3 Multi-year agreements**

For multi-year agreements, disclosures are made based on the date each payment is executed, regardless of the overall contract duration.

#### **4.4 Country specificities**

N/A

#### **4.5 Quality Checks (optional for pre-disclosure)**

Kyowa Kirin Pharma B.V. conducts a quality review of completed Disclosable ToVs during the Report Generation process, including completeness and accuracy checks.

### **5. Data protection legal basis**

#### **5.1 Consent collection**

Typically, consent is collected at the time of contracting. If consent is not provided, the ToV is included in an aggregate amount that encompasses all ToVs for all beneficiaries who have not provided consent. If it has been not indicated whether there is consent to the public disclosure of ToVs, lack of consent is assumed and ToV data is also reported in the aggregate.

A recipient may withdraw his/her consent at any time. Upon receipt of the withdrawal request, the Company will update the published information without undue delay and, in any case, within 30 days. The related Transfers of Value will thereafter be reported in the aggregated section of the disclosure report

Partial consent is not accepted. Healthcare Professionals are requested to provide consent for the disclosure of all Transfers of Value attributable to a reporting period. Where consent is only granted for part of the Transfers of Value, or where consent is withdrawn for part of the data, the Company treats the consent as not granted for that reporting period and reports all related Transfers of Value on an aggregated basis.

#### **5.2 Legitimate interest**

There is no legitimate interest implemented

### **6. Form of disclosure**

#### **6.1 Date of publication**

30 Jun 2026

#### **6.2 Disclosure platform**

[www.iml.lu](http://www.iml.lu)

#### **6.3 Disclosure language**

French and English

## **7. Disclosure financial data**

### **7.1 Currency (local or if not, specify the exchange rate)**

The currency used for disclosure is Euro. In the case that payments are made in a currency other than the reporting currency the payment amount is converted to Euro using the daily exchange rate between the two currencies on the day of payment.

### **7.2 VAT included or exclude**

All ToVs exclude VAT where applicable.

### **7.3 Calculation rules (e.g., in-kind ToVs)**

The date of the ToVs included in this disclosure is the date of payment (where the ToV is a payment); if the ToV is a benefit in kind, it is based on the date the recipient received the benefit.

## **8. Additional information**

Any questions regarding this disclosure should be directed to [ellen.bezuijen@kyowakirin.com](mailto:ellen.bezuijen@kyowakirin.com).