

Transparency Reporting at Kyowa Kirin AB Methodological Note for 2025 data

1. Introduction

Kyowa Kirin AB is committed to supporting healthcare and the development of patient care across Iceland.

We do this through the provision of financial and non-financial support to Healthcare Organizations (HCOs), Patient Organizations (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 the EFPIA Code of Practice, Kyowa Kirin AB and Frumtök (<https://frumtok.is/en/codes-and-ethics/>) in Iceland publishes annually details of ToVs to these individuals and Organizations.

2. Definition

2.1 Recipients

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

Patient Organizations (POs): Not for profit Organization (including the umbrella Organizations 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 Organization (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 practicing 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	• Donations to HCOs • Educational grants • Investigator- Sponsored Studies
Contribution to cost of events	Sponsorship agreements	Sponsorship of congresses organized 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	Activities relating to: i) the planning or conduct of non-clinical studies; ii) clinical trials, iii) non-interventional studies that are prospective in nature; iv) clinical investigators' meetings

* 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-organized meetings (e.g. room hire)

EFPIA Category	Example activities (not exhaustive)
Financial support	• Donations to POs • Educational grants to POs • Sponsorships of events organized by a PO • Funding to attend conferences and events
Non-financial support	• In-kind donations (e.g. colleague time, educational materials, books, disease awareness, scientific exchange, education, training)
Contracted services and related expenses	Fees for: • Chairing and/or attending Advisory Boards or expert meetings • Speaking engagements • Consultancy arrangements related to patient recruitment

3.4 ToVs Date

This disclosure covers ToVs between 1st January 2025 to 31st December 2026 to HCPs and HCOs which are registered in Iceland.

3.5 Direct ToVs

For direct ToVs, the recipient is considered to be the person or entity holding the bank account receiving the money.

3.6 Indirect ToVs

Kyowa Kirin AB also provides indirect ToVs. Payments that are made through Clinical Research Organizations 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

In-kind donations include e.g. colleague time, educational materials, books, disease awareness, scientific exchange, education and training. If the transfer of value is a benefit in kind, it is based on the date the recipient received the benefit.

3.8 ToVs in case of partial attendances or cancellation and refund

Costs arising from the cancellation of collaboration (e.g., an HCP cancels their participation in a training event or congress) are not subject to disclosure, as the recipient does not receive financial benefit despite the costs.

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. 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 Organization (HCO) for the provision of services related to R&D related activities (pre-clinical studies, clinical trials or non-interventional studies).

Transfers of value related to research and product development (R&D) are those pertinent to planning and implementation of i) non-clinical studies, ii) clinical trials, or iii) non-interventional studies.

3.11 Voluntary disclosure

4. Specific considerations

4.1 Country unique identifier

Not applicable

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

Regarding an HCP working as a sole employee of his/her company: if the company in question meets the criteria of an HCO, it will be treated as an HCO. In this case, all the information is disclosed under an HCO category. However, if the personal name of the HCP is contained in the name of the legal entity, namely "self-incorporated HCP", then the HCO will be considered an HCP for consent and disclosure purposes

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

Special provisions for Iceland:

<https://frumtok.is/sidareglur/baeklingar-og-skjol/islenski-vidaukinn/>

The Icelandic addendum to the EFPIA code adapts European pharmaceutical industry ethics rules to Iceland and often sets stricter standards for interactions between pharmaceutical companies and healthcare professionals. It limits educational and informational materials to items directly related to medical practice or pharmacy work. For sponsored meetings and conferences, companies must disclose their sponsorship, use appropriate venues, avoid entertainment-focused destinations, keep hospitality modest, and follow specific limits for meals, accommodation, and travel arrangements. The addendum also establishes procedures for complaints, investigations, and sanctions through a dedicated committee if the rules are breached.

4.5 Quality Checks (optional for pre-disclosure)

Kyowa Kirin AB 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

In Iceland, ToVs to HCOs are reported without the need for consent from these HCOs, as they are legal entities.

5.2 Legitimate interest

HCPs' ToVs are processed based on consent/legitimate interest/legal obligation.

Typically, HCPs' 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 HCPs who have not provided consent. If an HCP has not indicated whether he/she consents to the public disclosure of ToVs, lack of consent is assumed and ToV data is also reported in the aggregate. If HCP objects to ToV disclosure, the ToV is included in an aggregate amount that encompasses all ToVs for all HCPs.

6. Form of disclosure

6.1 Date of publication

By 30th of June 2026

6.2 Disclosure platform

Kyowa Kirin Nordic Baltic public webpage [Responsibility | Kyowa Kirin](#)

6.3 Disclosure language

English (most often) and DC report is published in Icelandic.

7. Disclosure financial data

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

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

7.2 VAT included or exclude

All ToVs include 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 infose@kyowakirin.com