

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 in Finland.

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 the EFPIA Code of Practice, Kyowa Kirin AB 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 Kyowa Kirin AB 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 events 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 / Kyowa Kirin -arranged educational meetings
Fees for service and consultancy	Fees	Fees for: i) Chairing or attending Advisory Boards; ii) Speaking engagements; iii) Medical writing iv) Consultancy
	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

** This includes costs related to travel (flight/train etc.) and hotel room (incl. a possible breakfast).

If activities relate to retrospective non-interventional studies, then they 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

Kyowa Kirin AB.

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:

- Transfer of values that are solely related to over-the-counter medicines

- Informational and educational materials and items of Medical Utility governed by Article 17 in the EFPIA Code of Practice
- Meals governed by Article 10 in the EFPIA Code of Practice
- Medical Samples governed by Article 19 in the EFPIA Code of Practice
- Transfer of values that are part of ordinary course purchases and sales of medicinal products by and between a Member Company and an HCP (such as a pharmacist) or an HCO do not fall within the scope of the disclosure obligation
- Logistical costs related to meetings organised by Kyowa Kirin AB (e.g. room hire)

As the the EFPIA code only relates to ToVs to HCPs and HCOs, this disclosure does not include:

- Donations to non-HCOs

Furthermore, Kyowa Kirin AB in Finland continually disclose a list of POs that Kyowa Kirin AB has provided support or worked with on a consultancy basis. The disclosure takes place on the websites mentioned in section 6 below. The disclosure list is updated quarterly. Each list will include the information in Article 24 as the minimum of information. Please see examples of the categories of transfer of values below:

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 Tows Date

This disclosure covers transfer of value between 1st January 2025 to 31st December 2025 to HCOs, POs and HCPs registered in Finland.

The date of the transfers of value included in this disclosure is based on date of payment (where the transfer of value is a payment).

If the transfer of value is a benefit in kind, it is based on the date the recipient received the benefit.

Some engagements last for more than a year (multi-year contracts) and entails that payments are made as the activity in question progresses upon receipt of corresponding invoices. The Transfers of Value are recorded in the year they are provided and disclosed accordingly.

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 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 Kyowa Kirin AB 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 a financial benefit despite the costs.

3.9 Cross-border activities

Kyowa Kirin AB 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

ToVs of R&D include 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).

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. In this connection, the retrospective non-interventional studies are not, however, considered to constitute R&D operations and therefore they must be disclosed at the individual level. If the ToV is related to R&D, the disclosure should be on an aggregate basis.

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)

Regarding an HCP working as a sole employee of his/her company: whether a ToV is disclosed under the HCP or HCO category in such a situation, depends on whether the ToV has been paid into the account of the HCP or the HCO.

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 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 Finland HCOs and POs are reported without the need for consent as they are legal entities. If an HCP gives consent to disclosure for only part of the collaboration conducted during the year, all collaboration with that HCP during the year will be disclosed in an aggregated form.

5.2 Legitimate interest

Since the disclosure of all 2022 data, Kyowa Kirin has been relying on legitimate interest or legal obligation as the legal basis for disclosure purposes and any transfers of value made to HCPs will be publicly disclosed individually on a named basis for Finland. For any explicit request to opt out, the transfer of value is included in the aggregate amount in the report.

6. Form of disclosure

6.1 Date of publication

By 30th of June 2026

6.2 Disclosure platform

Our information of transfers of value in 2025 is published on affiliate pages found here: Kyowa Kirin International – Home (kyowa-kirin.com). [Responsibility | Kyowa Kirin](#)
Data will remain published for 3 years and stored for a minimum of 5 years by Kyowa Kirin AB. Updates of published data are conducted when necessary to allow for reflection of data updates or consent withdrawal after disclosure submission.

6.3 Disclosure language

The disclosure report is published in Finnish. The Methodological Note is available in Finnish 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 euros the payment amount is converted to euros using the daily exchange rate between the two currencies on the day of payment.

7.2 VAT included or excluded

All ToVs include VAT where applicable. Transfers of value to an individual (natural person) are reported as gross amounts.

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.