

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 Norway.

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 Association of the Pharmaceutical Industry in Norway Rules, Kyowa Kirin publishes annually details of ToVs to these individuals and organizations.

2. Definition

Recipients

Healthcare Organisations (HCOs): Any legal entity: (i) which provides health assistance or patient treatment, such as a health enterprise, doctor's practice etc. (ii) which is research or institution within medical, biological or other health-related disciplines such as a university or another institution of learning, (iii) through which health professionals provide health services.

Patient Organisations (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): Doctors, dentists, authorized nurses, pharmacists, opticians and dental hygienists as well as students in related subjects (this definition of HCPs can be exposed to prescription drug advertising). Also includes HCPs who are not necessarily in clinical practice, but who have the relevant authorization/license to prescribe or administer Medicinal Products, such as retired or unemployed doctors or pharmacists.

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 organized by HCOs or third-parties on their behalf
	Registration fees	Financial support to HCPs to attend congresses is not applicable for Norway according to local code and regulation.

	Travel and accommodation	HCPs' travel and accommodation costs for attending congresses are not applicable for Norway according to local code and regulation.
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

If activities relate to retrospective non-interventional studies, related ToVs are included in Fees for Service, rather than Research and Development. Only prospective non-intervention studies fall under research and development. Retrospective nonintervention studies are reported individually at HCO level. In cases where it is not possible to determine whether a study is retrospective or prospective, it is published on an individual level HCO level.

When publishing ToVs to POs, the report must include a brief description of the contribution. The information may be provided at national or European level.

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 related to:

- Over-the-counter medicines
- Free drug samples,
- 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

As the Guidelines from The Association of the Pharmaceutical Industry (LMI)" only relates to ToVs to HCPs and HCOs, this disclosure does not include:

- Donations to non-HCOs
- Support provided to Patient Organisations; this is disclosed in a separate report

3.4 ToVs Date

This disclosure covers ToVs between 1st January 2025 to 31st December 2025 to HCPs, PCOs and HCOs which are registered in Norway. Reporting must be done between June 20th-30th 2026.

When Kyowa Kirin enters into an agreement to e.g. give a lecture at the end of a calendar year, while the invoice is paid the following year, Kyowa Kirin must apply applicable accounting principles to determine how such situations are handled and when the reporting should take place.

3.5 Direct ToVs

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

Transfers to HCOs will be considered direct transfer, even if funds are used further, e.g. to engage lecturers. The prerequisite for such reporting is that Kyowa Kirin has no influence on how the money is spent.

3.6 Indirect ToVs

Kyowa Kirin also provides indirect ToVs. Indirect ToVs include transfers that take place via third parties or companies in which HCP owns all or a not insignificant part of the recipient company, or the transfer is of such a nature, scope or character that it must be assumed to be of reputational importance that the transfer is made public. Kyowa Kirin must, as far as possible, map the ownership of a recipient company.

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

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

KKAB 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.

Reporting must take place in the country in which the healthcare professional's main practice or organization has its place of registration. If the healthcare professional has their practice in another European country, but where the company is not represented, the transfer must be

declared in accordance with these rules.

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

Transfers related to research and development, non-clinical trials (defined by the OECD), clinical trials (Directive 2001/20EC), and prospective noninterventional studies with patient data from healthcare professionals are reported cumulatively.

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)

Depending on the recipient of the transfer of value, it is recommended to follow these disclosure principles:

- ToVs to sole proprietorships are published under Healthcare professionals' name.
- ToVs to companies (e.g. AS or ANS) owned by one or more people are published under the name of the organization.
- ToVs to a congress organizer is published under the name of the healthcare organization (or name of the congress organizer in parentheses). Where this is not possible, it should be published under the name of the congress organizer.

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

When publishing ToVs to POs, the report must include a brief description of the contribution.

4.5 Quality Checks (optional for pre-disclosure)

Kyowa Kirin 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 and legitimate interests

Based on an assessment by the Norwegian Data Protection Authority, as well as based on an agreement with the Norwegian Medical Products Association, the legal basis for the processing of personal data of healthcare professionals (such as collection, storage and publication of the personal data) related to transfers of value, is expected to be legitimate interest. (See the Personal Data Act § 1 and GDPR Article 6 no. 1 letter f).

In Norway, ToVs to HCPs are reported without the need for consent from these HCPs, the legal basis for the processing of personal data of healthcare professionals (such as collection, storage and publication of the personal data) related to transfers of value, is expected to be of legitimate interest (See the Personal Data Act § 1 and GDPR Article 6 no. 1 letter f).

This means that consent is not obtained for this purpose, but that a balancing of interests is carried out. In principle, Kyowa Kirin have a legitimate interest in the publication of transfers of value, which means that the processing of the personal data, including the publication of the transfers of value to healthcare professionals, is necessary. In special cases, however, there may be grounds for the individual Healthcare Professional to object to the disclosure (see terms and conditions set out in Article 21 of the GDPR). In such cases, the transfer of value must be reported together. It is important that the Member Company already at the time of entering a collaboration involving the transfer of value makes the Healthcare Professional aware that the name will be published. Healthcare professionals must be provided with information in accordance with legislation about their rights, see GDPR art. 13.

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

The information is published on Kyowa Kirin's webpage. The information must be publicly available for 3 years. The information is stored for 7 years. ToVs are reported in accordance with and on EFPIA's standard form.

6.3 Disclosure language

Reporting is done in Norwegian or English.

7. Disclosure financial data

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

The currency used for disclosure is NOK. In the case that payments are made in a currency other than NOK the payment amount is converted to NOK 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