

Shionogi B.V.

Methodological Note for Disclosure of Transfers of Value to Healthcare Professionals, Other Relevant Decision Makers and Healthcare Organisations for the calendar year 2025.

Data year: 2025

Year of publication: 2026

This methodological note has been prepared by Shionogi B.V. in accordance with the 2024 ABPI Code of Practice and the PMCPA's methodological note guidance, and follows the standardised structure mandated by EFPIA. It describes the methodology applied by Shionogi B.V. in identifying, capturing and disclosing transfers of value (ToVs) made to United Kingdom healthcare professionals (HCPs), and healthcare organisations (HCOs) during the 2025 reporting period. The disclosure has been submitted via Disclosure UK.

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1. Definitions

1.1 Recipients

For the purposes of this disclosure, Shionogi B.V. uses the definitions of HCP, ORDM and HCO set out in the 2024 ABPI Code of Practice.

HCPs: members of the 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 medicine and whose primary practice, principal professional address or place of incorporation is in the United Kingdom.

ORDMs: individuals who are not HCPs but who, in the course of their professional activities, may directly or indirectly influence decisions about the prescribing, purchase,

supply, recommendation or administration of medicines in the UK. Shionogi B.V. has no UK ORDM transfers of value to disclose for the 2025 reporting period.

HCOs: healthcare, medical or scientific associations or organisations such as hospitals, clinics, foundations, universities or other teaching institutions or learned societies (except for patient organisations) whose business address, place of incorporation or primary place of operation is in the UK; or through which one or more HCPs provide services.

Retired HCPs: where a recipient was a practising HCP for any part of the reporting period but had retired by year end, the ToVs made during the period in which the individual was an active HCP are disclosed in line with the definitions above.

Deceased HCPs: Where Shionogi B.V. becomes aware that an HCP recipient is deceased, the approach taken follows the principles set out in the PMCPA Q&A "*How should companies publish data about deceased health professionals?*". ToVs made to the individual during their lifetime and within the reporting period remain disclosable. Where the company is contacted by an executor, family member or the recipient's former practice, the request is reviewed by the Compliance function and, where appropriate, the disclosure is adjusted in accordance with the PMCPA's guidance and applicable data protection principles. Shionogi B.V. does not proactively screen recipients against death registers and relies on information brought to its attention through ordinary business channels.

1.2 Kinds of transfers of value

Shionogi B.V. discloses the categories of ToV required under the 2024 ABPI Code of Practice, including: donations and grants to HCOs; contributions to costs of events (registration fees, travel and accommodation, sponsorship of HCOs or third parties); fees for service and consultancy (including related expenses); and ToVs in the context of research and development.

Collaborative working: where Shionogi B.V. enters into a collaborative working arrangement with another pharmaceutical company and/or an NHS body or other healthcare provider in the UK, an executive summary is published on the Shionogi B.V. UK website and referenced in the relevant Disclosure UK entry. Shionogi B.V. has no collaborative working arrangements to disclose for the 2025 reporting period.

2. Disclosure's Scope

2.1 Products concerned

The disclosure covers ToVs made in connection with prescription-only medicines (POMs) marketed by Shionogi B.V. in the United Kingdom. Over the counter products, medical devices and non-promotional consumer products are out of scope.

2.2 Company concerned

This disclosure relates to all ToVs made to UK based HCPs and HCOs by any entity within the Shionogi group worldwide.

2.3 Excluded ToVs

In line with clause 1.25 of the 2024 ABPI Code of Practice, the following are excluded from disclosure:

- ToVs that are part of ordinary course purchases and sales of medicines;
- Items of medical utility, meals and drinks within the limits permitted by the Code;
- Samples; and
- Honoraria and related expenses paid to HCPs participating in genuine market research, where the research is structured such that the identity of the participants is not disclosed to Shionogi.

2.4 ToVs date

The disclosure covers ToVs made between 1 January 2025 and 31 December 2025 inclusive. A ToV is reported in the year in which it was made.

2.5 Direct ToVs

Direct ToVs are those made directly by a Shionogi entity for the benefit of an identifiable HCP or HCO recipient. Typical examples include fees for service and consultancy paid directly to the HCP, reimbursement of travel and accommodation expenses paid directly to the recipient, and donations or grants paid directly to an HCO.

2.6 Indirect ToVs

Indirect ToVs are those made via a third party (for example, a professional congress organiser, a contract research organisation, or an agency engaged to organise a meeting) on behalf of Shionogi B.V. for the benefit of an identifiable HCP or HCO. Where Shionogi

knows, or can identify, the ultimate recipient, the ToV is disclosed against that recipient rather than against the third party.

2.7 Non-monetary ToVs

N/A

2.8 ToVs in case of partial attendances or cancellation and refund

Where an HCP partially attends an event sponsored by Shionogi B.V., only the costs relating to the portion actually attended are reported as a ToV to that HCP. Where an event or engagement is cancelled before it takes place and no benefit has been conferred on the HCP, no ToV is reported. Where Shionogi B.V. receives a refund from a third party supplier/organiser in respect of a cost previously incurred, the disclosed amount is reduced accordingly.

2.9 Cross-border activities

Where a UK HCP or HCO receives a ToV from a Shionogi affiliate outside the United Kingdom, the ToV is disclosed in this UK disclosure. Conversely, ToVs made by Shionogi B.V. to HCPs or HCOs whose principal practice is outside the United Kingdom are disclosed in the relevant national disclosure of the recipient's country.

2.10 R&D

Research and development (R&D) ToVs are ToVs to HCPs or HCOs related to the planning or conduct of:

- (i) Clinical trials (as defined in Directive 2001/20/EC and its UK equivalent), which are managed on Shionogi B.V.'s behalf by contract research organisations (CROs);
- (ii) Investigator-initiated research, where Shionogi B.V. provides funding, product or other support to an investigator led study.
- (iii) Non-interventional studies that are prospective in nature and involve the collection of data from, or with the involvement of, HCPs or HCOs, including real world evidence (RWE) studies that meet the R&D classification criteria set out in the EFPIA Code and the supplementary information to the 2024 ABPI Code.

R&D ToVs are disclosed on an aggregate basis as a single annual total in line with the 2024 ABPI Code of Practice.

2.11 Voluntary disclosure

Shionogi B.V. discloses ToVs in accordance with the requirements of the 2024 ABPI Code of Practice and does not currently make additional voluntary disclosures. Transfers of value to patient organisations are disclosed separately, in line with the ABPI Code requirements relating to patient organisations and are not included in this disclosure.

3. Specific considerations

3.1 Country unique identifier

Shionogi B.V. does not currently use a commercial unique identifier solution. Where verification of an individual's status as an HCP is required (for example, at the point of contracting or during the year-end review of supplier classifications), Shionogi B.V. cross checks the relevant publicly available professional register to confirm the individual's professional standing.

3.2 Self-incorporated HCP

Where an HCP contracts with Shionogi B.V. via a personal service company or other corporate vehicle, the ToV is disclosed under the name of the individual HCP rather than the corporate entity, on the basis that the HCP is the ultimate beneficiary of the payment.

3.3 Multi-year agreements

Where an agreement provides for payments to be made over more than one calendar year, each payment is disclosed in the year in which it is made, rather than disclosing the full contracted value in the year of contract signature.

3.4 Country specificities

There are no UK-specific disclosure considerations beyond those already described in this note and required by the 2024 ABPI Code of Practice. Shionogi B.V. has no joint disclosure arrangements with other pharmaceutical companies, and no collaborative working executive summaries are required for the 2025 reporting period.

3.5 Quality checks

Shionogi B.V. applies the following quality controls before the disclosure is submitted:

- Source data is extracted from the finance system and reconciled to the underlying accounting records.
- A completeness review is performed over all third party suppliers paid during the reporting period to confirm that HCP and HCO payments have been correctly identified and classified.
- A draft disclosure is circulated for review with the relevant stakeholders.
- Comments and corrections are incorporated, and approval to publish is obtained from the relevant internal stakeholders.
- The approved disclosure is submitted via Disclosure UK.

4. Data protection legal basis

4.1 Consent collection

Shionogi B.V. does not rely on consent as the legal basis for the disclosure of ToVs to UK HCPs. All disclosures are made under the legitimate interest basis described at 4.2.

4.2 Legitimate interests

All disclosures of personal data relating to UK HCPs are made under the legitimate interests legal basis (UK GDPR Article 6(1)(f)), reflecting the legitimate interest of Shionogi B.V., the wider pharmaceutical industry and the public in transparency over financial relationships between pharmaceutical companies and HCPs, as required by the 2024 ABPI Code of Practice. Shionogi B.V. has performed a legitimate interest analysis pursuant to GDPR.

Information about how Shionogi processes HCP personal data, including the purposes of processing and the rights available to data subjects, is set out in Shionogi B.V.'s privacy notice. HCPs wishing to raise an objection, exercise a data subject right or otherwise contact Shionogi B.V. in relation to this disclosure should write to dataprotectionlead@shionogi.eu.

5. Form of disclosure

5.1 Date of publication

30/06/26

5.2 Disclosure platform

Disclosure UK – www.disclosureuk.org.uk.

5.3 Disclosure language

English.

6. Disclosure financial data

6.1 Currency

All ToVs are disclosed in pounds sterling (GBP). Where a ToV was originally made in a currency other than GBP, the amount is converted to GBP using the spot exchange rate on the date of payment, as recorded in the Shionogi group ERP system.

6.2 VAT included or excluded

Fees for service and consultancy are disclosed net of VAT, on the basis that VAT is recoverable by Shionogi B.V. and does not represent a benefit conferred on the recipient. Reimbursed expenses (for example, travel, accommodation and meals) are disclosed gross of VAT, on the basis that the gross amount represents the economic benefit received by the HCP or HCO. No other UK-specific tax considerations apply.

6.3 Calculation rules

ToVs are recorded at the amount actually paid by the relevant Shionogi entity. Where a ToV is provided in kind (which was not the case for Shionogi B.V. during the 2025 reporting period), it would be valued on a cost basis, supported by arm's length benchmarking. Where a single cost (for example, a meeting venue or shared travel arrangement) covers more than one HCP, the cost is apportioned equally between the identifiable beneficiaries unless a more accurate allocation is supported by the underlying records.

7. Additional Information

Shionogi B.V. is committed to the accurate and complete disclosure of ToVs, where made, to UK HCPs, HCOs, and ORDMs. Where a recipient identifies an inaccuracy in their disclosed data, they are invited to contact Shionogi B.V. so that the disclosure can be reviewed and, where appropriate, corrected and re-published. Queries and correction requests in relation to this disclosure should be directed to: toveurope@shionogi.eu.