

Disclosure of Transfers of Value by Swixx Biopharma EOOD to Patient Organizations (POs)

Methodological Note

Introduction

Swixx Biopharma is proud of the values which it conducts business. Working together with patient advocates and organizations is an important part of the culture of patient-centric company Swixx strives to be. Swixx Biopharma has and will continue to uphold high level of business ethic and personal integrity in all of its transactions and interactions.

Swixx Biopharma has developed codes and procedures in accordance with legal requirements to ensure that the interactions with patient advocates and organizations meet high standards of integrity and transparency.

Developing transparency reporting is an opportunity for Swixx Biopharma to demonstrate its commitment to the values and principles behind European Federation of Pharmaceutical Industries and Associations (EFPIA) Code of Practice and other transparency requirements in Europe.

In countries when Swixx Biopharma is not at the moment a member of local industry association, it is not required to comply with transparency obligations in countries where reporting obligations are tied to membership in such an association.

Swixx Biopharma will comply with applicable local legal disclosure requirements in each country. There might be local mandatory transparency laws and regulations stricter than EFPIA Code of Practice.

This document summarizes the methodology used in preparing the company's disclosure report on transfers of value to Patient Organizations, in accordance with the EFPIA Code of Practice.

Definitions

Recipient: Any Patient Organization, whose primary practice, principal professional address, or place of incorporation is in Europe.

Patient Organization (PO): Non-for-profit legal person/entity (including the umbrella organization to which it belongs), mainly composed of patients and/or caregivers, that represents and/or supports the needs of patients and/or caregivers and which business address, place of incorporation or primary place of operation is in Europe.

Europe: Includes those countries in which the EFPIA Member Associations' National Codes apply.

EFPIA Code: Refers to the EFPIA Code of Practice, including those Annexes which are expressly mentioned as binding and which form part of this Code.

Reporting Period: Refers to the annual disclosure cycle and covers a full calendar year.

Transfer of Value (ToV): Financial support and/or significant indirect/non-financial support provided by Swixx Biopharma to a Patient Organization.

- the monetary value of financial support and of invoiced costs.
- the non-monetary benefit that the PO receives when the non-financial support cannot be assigned to a meaningful monetary value.

Scope of Disclosure

Transfer of value date: the date of the effective payment to the recipient. For indirect ToV related to events or in kind/non-financial support payment date is the date of the first day of the event.

Direct transfer of value: Payment made directly by Swixx Biopharma to the benefitting PO. Non-financial transfers of value are disclosed based on the financial valuation of the non-financial spend (provided goods etc.).

Indirect transfer of value: Transfers of value provided to a PO through an intermediary third-party company, e.g. through an event organizer for the benefit of PO and where PO can be clearly identified are reported under the name of the PO.

Cross-border ToV: Cross-border transfers of value to a PO, falling in the scope of the EFPIA Code, are disclosed in accordance with the recipient's place of incorporation/primary place of operation.

Disclosure Form

Date of publication: Disclosure will be made within six months after the end of the reporting period.

Disclosure platform: Disclosure is made on this website: www.swixxbiopharma.com, in the section „Country pages“.

If determined by local country law, disclosure will be made on a separate dedicated disclosure platform.

All EFPIA disclosures will be made available in English and in local country language. The data will remain published for three years from the date of publication.

Per the guidance from EFPIA, Swixx Biopharma will ensure that all the transfer of values required to be disclosed must be documented and retained for a minimum of five years or longer after the end of the relevant reporting period, unless a shorter or longer period is required under applicable national data privacy or other laws or regulations.

Consent management: Where applicable by local legislation, consent for the publication of the ToV is obtained and documented within the underlying contract before disclosing the data on an individual patient organization level.

Disclosure of financial data and calculation rules

Currency: Total value of the ToV is disclosed in local currency after conversion from foreign currencies per the exchange rates adopted on the day of documenting the effective payments in the electronic system.

When the transfer of value is made in a currency other than local currency, the amount will be converted into local currency according to the exchange rate using the official rate issued by country National Bank on the date of payment.

VAT included: Transfers of value are disclosed with VAT included.

Calculation rules: Transfers of value are reported per interaction per recipient. No aggregation of payments per recipient.

Multiyear agreements and ToV in different calendar years: In case of multiyear agreements where ToV are provided over a span of several years, these partial payments will be disclosed that have an effective payment date in the given reporting year.