

Disclosure Methodological Note for *Swixx Biopharma OÜ*

Swixx Biopharma Approach	
Background	Swixx Biopharma OÜ as Responsible Citizen and committed organization in the Healthcare Sector is publishing a Transfers of Value report in order to meet transparency obligation and to demonstrate the Company's values.
Applicable Code	This Transfers of Value report is made according to CODE OF CONDUCT OF ASSOCIATION OF PHARMACEUTICAL MANUFACTURERS IN ESTONIA (English version): https://view.officeapps.live.com/op/view.aspx?src=http%3A%2F%2Frtl.ee%2Fpublic%2FEetikakodeks%2FAPME_Ethics_Code_General_Assembly_decision_applicable_from_08.12.2022.doc&wdOrigin=BROWSELINK and (Estonian version): https://view.officeapps.live.com/op/view.aspx?src=http%3A%2F%2Frtl.ee%2Fpublic%2FEetikakodeks%2FRTL_eetikakodeks_kinnitatud RTL uldkogul 08.12.22.docx&wdOrigin=BROWSELINK
Transfers of Value	Direct and indirect transfers of value, whether in cash, in kind or otherwise, made, whether for promotional purposes or otherwise, in connection with the development and sale of prescription-only Medicinal Products exclusively for human use. Direct transfers of value are those made directly by Swixx Biopharma for the benefit of a Recipient. Indirect transfers of value are those made on behalf of Swixx Biopharma for the benefit of a Recipient, or those made through a Third Party and where Swixx Biopharma knows or can identify the Recipient that will benefit from the Transfer of Value.
Recipient of Transfer of Value	Healthcare organization means any legal entity: (1) that is a healthcare or medical or scientific association or organization such as hospital, clinic, university or a professional society whose headquarters or place of business is in Europe; or (2) through which one or more healthcare professionals provide services. Patient Organizations are not considered as Healthcare Organizations. Healthcare professional means any member of the medical, dental, pharmacy or nursing professions or any other person who in the course of his/her professional activities may prescribe, purchase, supply, recommend or administer a medicinal product and whose place of business is in Europe. The term "healthcare professional" also covers: (i) any official or an employee of a government, government agency or other organization (both in the public and the private sectors) who may prescribe, buy, supply, recommend or administer medicinal products; and (ii) any employee of a Member Company who mainly acts as a practicing healthcare professional (excl. all other employees of the Member Company and wholesalers or resellers).
Recipient's home country principle	Transfers of Value report includes not only Transfers of Value made to Recipients by Swixx Biopharma OÜ, but also Transfers of Value made to Recipients by foreign Swixx Biopharma affiliates.
Self-incorporated HCP	If the contracting party is a company owned by an HCP, the amount is disclosed as Transfer of Value to the HCO (the company).
Excluded Transfers of Value	Without limitation, Transfers of Value that (i) are solely related to over-the-counter medicines; (ii) items of medical utility, meals, medical samples; or (iii) are part of ordinary course purchases and sales of Medicinal Products by and between Swixx Biopharma and an HCP (such as a pharmacist) or an HCO do not fall within the scope of the disclosure obligation.

Date of Transfer of Value	<ul style="list-style-type: none"> Donations and grants: <ul style="list-style-type: none"> Monetary donation/grant: date of payment In-kind donation/grant: date of the in-kind donation/grant provision Contributions to costs of events: <ul style="list-style-type: none"> Sponsorships agreements with HCOs: start date of event Registration fees, travel, accommodation: start date of event Fee for service and consultancy: <ul style="list-style-type: none"> Fees <ul style="list-style-type: none"> Fees linked to an event: start date of event (including services or consultancy provided by HCP/HCO (the value transferred is declared on the date when the service or consultation was performed) Fees not linked to an event: date of payment (for example, fees paid to HCPs/HCOs in connection with a study) Travel, accommodation: start date of event
Meals	<ul style="list-style-type: none"> Meals disclosure is not required but these Transfers of Value may be included in the Travel & Accommodation amounts.
Transfer of Value in the case HCP finally does not participate at event	<ul style="list-style-type: none"> In the case registration fee is paid and travel and/or accommodation is booked but the HCP does not attend an event, no Transfer of Value is disclosed to that HCP.
Transfer of Value provided to agency to support HCO's event	<ul style="list-style-type: none"> Transfer of Value is reported for that HCO even if the Transfer of Value is actually provided only to an agency which organizes an event for the HCO.
Transfer of Value provided to HCO but ultimate recipients are HCPs	<ul style="list-style-type: none"> Transfers of Value are reported for those HCPs if Swixx Biopharma knows or can identify HCPs that benefit from the Transfer of Value.
Multi-Year Contracts	<ul style="list-style-type: none"> Transfers of Value are reported on the relevant date of payment or start date of event (see above), irrespective of the duration of the contract.
Value Added Tax (VAT)	<ul style="list-style-type: none"> Transfers of Value are reported gross (cost + VAT) wherever possible. If a gross value is not available, then the net value is reported.
Currency Conversions	<ul style="list-style-type: none"> All Transfers of Value are disclosed in local currency EUR. If a payment is captured in another currency, it is converted into local currency by applying the exchange rate for the month that is deemed to be the Date of Transfer of Value using Swixx Biopharma's official exchange rate.
Disclosure Period	<ul style="list-style-type: none"> Each reporting period covers a full calendar year. Transfers of Value are reported for all activities that take place in a given calendar year and for which an affiliate receives an invoice and makes a payment before the end of January next year.
Consent	<ul style="list-style-type: none"> Swixx Biopharma collects consents for each relevant HCP/HCO interaction that should be disclosed individually by means of the contract or by means of a separate document, based on the local requirements. Swixx Biopharma documents any consent revocation or opt-out. If HCP's consent is not given or is withdrawn, Transfer of Value for that HCP is disclosed in aggregate and the Recipient's identity is therefore not publicly available. If HCP revokes consent with any single Transfer of Value, all Transfers of Value provided to this HCP are included in the aggregate disclosure.
Disclosure Language	<ul style="list-style-type: none"> Disclosures are made in Estonian and/or English language

Complaints or request for further information	<ul style="list-style-type: none"> • All complaints or requests for further information can be submitted locally to our email: Estonia.info@swixxbiopharma.com, which is supervised by office administrator. Office administrators then would record the report in One Trust system and additionally will ask responsible people for support (employee who is submitting the reports, lawyer and (or) compliance manager).
	<ul style="list-style-type: none"> • In case of general data protection questions or requests, the contact person – Data Protection Officer, which can be contacted by email: data@swixxbiopharma.com
Media Contact	<ul style="list-style-type: none"> • All questions can be submitted locally to our email: Estonia.info@swixxbiopharma.com, which is supervised by office administrator.
Patient organizations	<ul style="list-style-type: none"> • The methodology set out above applies also to Transfers of Value to Patient Organizations, which are published separately on www.swixxbiopharmapharm.com and available via a link on our affiliate website.