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1. Introduction

Sarepta Therapeutics, Inc. (“Sarepta”) believes that collaborative working relationships between healthcare professionals (“HCPs”), healthcare organizations (“HCOs”), and life sciences companies are critical for the advancement of patient care and the development of innovative medicines. Therefore, Sarepta is committed to complying with all applicable laws and regulations that promote transparency wherever it is conducting business and will disclose payments and other transfers of value (“TOV”) made to HCPs or HCOs in accordance with such applicable laws, regulations, and the rules of the associations that it is a member of.

This methodological note defines Sarepta’s methodology for reporting TOV in countries where disclosure requirements are based on code.

Scope: Sarepta is not a Member Company of LIF, the organization for the research pharmaceutical companies in Sweden, however it is committed to following the requirements outlined in LIF’s Ethical Rules for the Pharmaceutical Industry in Sweden in line with the guidance published in the European Federation of Pharmaceutical Industries and Associations’ Disclosure Code.


2. Sarepta methodology and related business decisions

Sarepta defines more precisely the elements that are disclosed, and the decisions taken while creating reports.

A. Sarepta TOV category

Under the disclosure templates for TOV disclosure, different categories must be reported. Sarepta identified the following activities in each TOV category defined by the codes:

Applicable Recipient	Category of Spend	Details
HCO	Donations and Grants	<ul style="list-style-type: none"> Donations and grants that support healthcare (including in-kind benefits)
HCO, HCP	Sponsorship agreements with HCOs/third parties appointed by the HCO to conduct a scientific event	<p>Events include all scientific professional meetings, congresses, conferences, symposia and similar events. Costs include:</p> <ul style="list-style-type: none"> Sponsorships agreements Rent of booths Advertisement space Registration fees Travel and accommodation such as: <ul style="list-style-type: none"> Fees for airfare, train, boat or ferry (incl. booking fees) Parking fees, tolls, car rental, taxi transfers
HCO, HCP	Fees for services and consultancy	<ul style="list-style-type: none"> Fees for services and consultancy such as speaker fees, training fees, medical writing, data analysis, development of educational materials etc.

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		<ul style="list-style-type: none"> • Expenses related to fees for service and consultancy such as: <ul style="list-style-type: none"> ○ Fees for airfare, train, boat or ferry (incl. booking fees) ○ Parking fees, tolls, car rental, taxi transfers ○ Drinks, meals
Aggregated	Research and Development	<ul style="list-style-type: none"> • Non-clinical (Good Laboratory Practice, GLP) • Clinical trials from Phase 1 to 4 • Investigator Sponsored Studies • Non-interventional studies

B. Reporting period

Sarepta reports data as follows:

Country	Date of disclosure	Data disclosed
Sweden	By June 30	Previous calendar year

C. Direct and indirect spend

Direct TOV is defined as payments or in-kind elements made directly by Sarepta to HCPs and HCOs. Indirect TOV is made through a third-party vendor on behalf of Sarepta to HCPs and HCOs. In the case of indirect TOV, Sarepta may not be able to identify the final recipient. If the final recipient knows that Sarepta is the sponsor, Sarepta requires its vendors to share the TOV made to HCPs and HCOs and capture the applicable consent in order to report such TOV.


D. Consent

Sarepta is committed to comply both with privacy and transparency requirements and accordingly collect consent for individual disclosure from all HCPs based on local requirements:

- if consent is given for all engagements, Sarepta will disclose all elements in the individual section;
- if consent is not given for all engagements, Sarepta will disclose all elements at an aggregated level;
- if consent is not captured by Sarepta, Sarepta will default all TOV to the aggregated section of the report.

Revoking individual consent: Sarepta gives the option to HCPs and HCOs to revoke their consent prior to and after the disclosure of its TOV data. In this event, Sarepta will include this spend in the aggregated section of the report.

In case revocation of consent is made after the publication of the data, Sarepta will remove personal data about TOV related to that HCP or HCO from the report disclosed no later than by the end of the month following the month in which the request was received.

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E. Events cancelled or HCPs not participating

Sarepta will attribute only TOV that can be reasonably associated to an HCP. If a flight or accommodation is booked but the HCP is either not coming or if the event is cancelled, no TOV will be attributed to that HCP.

F. In-kind donations

The transactional value of donations in kind is perceived by Sarepta as the applicable TOV, which means that this is what will be disclosed (i.e. not the purchasing cost).

G. Cross border interactions

TOV will be disclosed in the country of the principal HCP or HCO practice, professional address or place of incorporation.

H. Multi-year contract

In case of multiple year contracts or activities crossing calendar years, Sarepta will disclose TOV based on the date of payment.

I. Rounding

Sarepta reports TOV based on the total value of the payment made.

J. Currency

Sarepta discloses TOV in the local currency of the country with the disclosure requirements. In case of payments made in other currencies than the one required for disclosure requirements, Sarepta will use the actual currency exchange rates based on the date of payment.

K. VAT


Expenses related to events and meetings will be disclosed including VAT. Fees and honoraria consultancy are excluding VAT and recoverable local taxes.

L. Location of disclosure report

Sarepta will disclose the report on its European website (<https://www.sareptatherapeutics.ch/en>).

3. Definitions

Healthcare Professionals (“HCPs”)	Any physician, dentist, pharmacist, nurse or any other natural person within healthcare who has a right to prescribe, purchase, supply, recommend or administer a medicinal product, including employees of a pharmaceutical company whose primary occupation is that of a practicing healthcare personnel. All other employees of a pharmaceutical company or employees of a distributor of medicinal products are excluded from the definition of an HCP.
Healthcare Organizations (“HCOs”)	Shall mean any legal person which performs healthcare services or research or educational services within this field, or an organization with a medical or scientific purpose.
Transfer of Values (“TOV”)	Any direct and indirect transfers of value, whether in cash or in kind, which takes place in connection with the development or sale of medicinal products exclusively for human use, irrespective of whether or not the purpose is promotional. Direct

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	<p>transfers of value are those made directly by a pharmaceutical company to or for the benefit of a recipient. Indirect transfers of value are those made on behalf of a pharmaceutical company by a third party (e.g., a subcontractor, a cooperation partner or affiliate) to or for the benefit of a recipient, provided that the pharmaceutical company knows or can identify the recipient.</p>
Consent to individual disclosure	<p>In some countries, due to privacy reasons, consent of HCPs and HCOs must be captured prior to individually disclose the TOV spend. In case, consent is not given by an HCP or HCO, the spend will still be disclosed at an aggregated level.</p>
In-kind donations	<p>Transactional value of the materials given to the medical community by Sarepta (these donations are in line with applicable laws and codes)</p>