

**Additional information under art. 12, par. 1, item 4  
of Ordinance №2 from 09 November 2021 of  
Sopharma Group to the consolidated financial report for  
the first quarter of 2024**

***1. Information about changes in accounting policies during the reporting period, the reasons for them and how they affect the financial results and equity of the issuer.***

The consolidated financial statements of Sopharma Group have been prepared in accordance with all International Financial Reporting Standards (IFRS), which comprise Financial Reporting Standards and the International Financial Reporting Interpretations Committee (IFRIC) interpretations, approved by the International Accounting Standards Board (IASB), as well as the International Accounting Standards (IAS) and the Standing Interpretations Committee (SIC) interpretations, approved by the International Accounting Standards Committee (IASC), which are effectively in force from 1 January 2016 and have been accepted by the Commission of the European Union.

More detailed information about the Company's accounting policies can be found at 2.1. Basis of preparation of the consolidated financial statements in the notes to the consolidated interim financial statements for the period January 1, 2024 – March 31, 2024.

***2. Information about changes in the economic group of the issuer as of 31 March 2023:***

During the period, the following subsidiaries joined the Group: Sopharmacy 65 EOOD, Sopharmacy 66 EOOD, Sopharmacy 67 EOOD and Sopharmacy 68 EOOD.

***3. Information about the results of organizational changes within the issuer, such as restructuring, sale of companies from the group, in-kind contributions from companies, rental property, long-term investments, closure of business:***

As at March 31, 2024, the tangible fixed assets of the Group within “land and buildings” include: land amounting to BGN 51,218 thousand (31 December 2023: BGN 51,219 thousand) and buildings of carrying amount BGN 176,166 thousand (31 December 2023: BGN 174,745 thousand).

Tangible fixed assets in progress as at March 31, include:

expenses on new buildings construction – BGN 1,141 thousand (31 December 2023: BGN 1,116 thousand);

- buildings reconstruction – BGN 1,517 thousand (31 December 2023: BGN 1,741 thousand);
- supply of equipment – BGN – 351 thousand (31 December 2023: BGN 355 thousand);
- advances granted – BGN 4,915 thousand (31 December 2023: BGN 3,842 thousand);
- other – BGN 701 thousand (31 December 2023: BGN 21 thousand).

As at 31.03.2024, the Group has provided long-term tangible assets to related parties with a book value of BGN 72 thousand for lease. (31.12.2023: BGN 72 thousand ). Fixed tangible assets with a book value of BGN 1,152,000 were also leased to third parties. (31.12.2023: BGN 1,172 thousand).

As at 31.03.2024, Property, machinery and equipment include assets with the right to use with a balance sheet value, respectively, in the Land and buildings group - BGN 79,167 thousand. (31.12.2023: BGN 76,608 thousand), in the Machinery, equipment and equipment group – BGN 963

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thousand. (31.12.2023: BGN 1,002 thousand), in the Others group – BGN 8,783 thousand. (31.12.2023: BGN 9,071 thousand). The right-of-use assets are disclosed in detail in Note 30.

Other long-term equity investments include shares in the following companies:

	<b>Country</b>	<b>31.03.2024</b>	<b>Interest</b>	<b>31.12.2023</b>	<b>Interest</b>
		<b>BGN '000</b>	<b>%</b>	<b>BGN '000</b>	<b>%</b>
<b>Traded securities</b>					
Achieve Life Sciences Inc. – USA	USA	8,774	3.19	13	0.01
Lavena AD	Bulgaria	2,574	13.14	3,638	13.14
MFG Invest AD	Bulgaria	148	0.46	148	0.46
Chimimport AD	Bulgaria	-	-	11	0.01
		<b>11,496</b>		<b>3,810</b>	
<b>Non-traded securities</b>					
Balkanpharma Razgrad AD	Bulgaria	70	0.33	70	0.33
Imventure 1 KDA	Bulgaria	50	1.36	50	1.36
Other		12	-	12	-
		<b>132</b>		<b>132</b>	

As at 31.03.2024, long-term capital investments in the amount of BGN 12 thousand are presented as "other". (31.12.2023: BGN 12 thousand), representing small minority participations of the Group in the capital of a total of three companies (31.12.2023: three companies).

**4. Opinion of the governing body regarding the feasibility of the published estimates of the results for the current financial year, taking into account the results of the current quarter as well as information on the factors and circumstances that will affect the achieving of the projected results for at least the next quarter - management does not provide forecasts.**

**5. For public companies - data on persons holding directly or indirectly at least 5 percent of the voting rights of the General Meeting at the end of the quarter, and changes in ownership of those voting rights for the period from the beginning of the current financial year to the end of the reporting period:**

<b>Shareholders</b>	<b>31.03.2024</b>		<b>31.12.2023</b>	
	<b>Shares</b>	<b>%</b>	<b>Shares</b>	<b>%</b>
„Donev Investments Holding“ AD, UIC 831915121, Sofia, Positano Str. №12	70 898 976	39.59%	66 570 976	38.57%
„Telecomplect Invest“ AD, UIC 201653294, Sofia, Slaveikov Square № 9	27 881 287	15.57%	27 881 287	16.15%
“Sopharma” AD, UIC 831902088 Sofia, Iliensko Shosse Str.	14 328 336	8.00%	14 328 336	8.30%

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№16

Ognian Donev 16 108 613 8.90% 14 441 613 8.37%

**6. For public companies - data about the shares held by the issuer's management and supervisory bodies at the end of the respective quarter as well as the changes that occurred for the period from the beginning of the current financial year to the end of the reporting period for each individual:**

<b>Members of the Board of Directors</b>	<b>31.03.2024</b>	<b>31.12.2023</b>
	<b>Number of shares</b>	<b>Number of shares</b>
1. Ognian Ivanov Donev	16 108 613	14 441 613
2. Vessela Liubenova Stoeva	150	150
3. Bissera Nikolaeva Lazarova	30 000	30 000
4. Alexander Viktorov Tchaoushev	390 442	390 442
5. Ivan Venetskov Badinski	2 030	2 030
	195 450	195 450
6. Simeon Ognianov Donev		

**7. Information on pending judicial, administrative or arbitration proceedings relating to liabilities or receivables amounting to at least 10 percent of the equity of the company - none.**

**8. Information on the loans granted by the issuer or its subsidiary, by their subsidiaries, the collateral provided or the liabilities assumed in total to one person or its subsidiary, including related parties, indicating the names or titles and UIC of the person, the nature of the relationship between the issuer or its subsidiaries and the borrower, the amount of outstanding principal, interest rate, date of conclusion of the contract, including additional agreements, repayment period, amount of commitment, specific conditions other than those specified in this provision, as well as the purpose for which they are granted, in case they are concluded as targets:**

The information is contained in Note 19, 20 and 23 to the consolidated financial statements for the first quarter of 2024.