

**Additional information under art. 12, par. 1, item 4
of Ordinance №2 from 09 November 2021 of
“Sopharma” AD as at 31 March 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 individual financial statements of “Sopharma” AD 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 on 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 individual financial statements in the notes to the individual interim financial statements for the period 1 January 2024 – 31 March 2024.

2. Information about changes in the economic group of the issuer as at 31 March 2024:

There are no changes in the Group.

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 31 March / 31 December *the lands and buildings* of the Company are as follows:

- Buildings with carrying amount of BGN 83,066 thousand (31.12.2023: BGN 84,327 thousand);
- Land of BGN 39,719 thousand (31.12.2023: BGN 39,719 thousand).

The company's other tangible fixed assets as at 31 March / 31 December include:

- Vehicles with carrying amount of BGN 3,745 thousand (31.12.2023: BGN 3,962 thousand);
- Inventory with carrying amount of BGN 1,262 thousand (31.12.2023: BGN 1,292 thousand);
- Biological assets (carriers) with carrying amount of BGN 459 thousand (31.12.2023: BGN 472 thousand).

The cost of acquisition of tangible fixed assets as at 31 March / 31 December include:

As at 31 March / 31 December the carrying amount of property, plant and equipment includes machinery and equipment, purchased using grant agreements under Operational Programme "Development of the Competitiveness of the Bulgarian Economy 2007–2013" and operational program "Energy Efficiency" (Note 29), as follows:

- for tablet production facility at the amount of BGN 5,106 thousand (31.12.2023: BGN 5,267 thousand);
- compact line for bottling vials under an insulator worth BGN 3,479 thousand (31.12.2023: BGN 3,562 thousand);
- for ampoule production at the amount of BGN 2,526 thousand (31.12.2023: BGN 2,627 thousand);

*This is a translation from Bulgarian of the Individual financial statements of “Sopharma” AD
from 01.01.2023 to 31.03.2023.*

In case of divergence Bulgarian text should prevail.

- exchange installations for ventilation and climatization for the production of medical products at the amount of BGN 398 thousand (31.12.2023: BGN 413 thousand);
- for the production of innovative "artificial tears" eye drops of value BGN 101 thousand (31.12.2023: BGN 107 thousand).

The carrying amount of the investments by company is as follows:

		31.03.2024	Interest	31.12.2023	Interest
		BGN '000	%	BGN '000	%
"Sopharma Trading" AD	Bulgaria	64,295	87.68	64,295	87.68
"Sopharma Ukraine" EOOD	Ukraine	9,669	100.00	9,669	100.00
"Sopharma Warsaw" EOOD	Poland	6,807	100.00	6,807	100.00
"Veta Pharma" AD	Bulgaria	6,754	99.98	6,754	99.98
"Vitamini" AD	Ukraine	1,283	100.00	1,283	100.00
"Pharmalogistica" AD	Bulgaria	961	89.39	961	89.39
"Sopharma Kazakhstan" EOOD	Kazakhstan	502	100.00	502	100.00
"Electroncommerce" EOOD	Bulgaria	384	100.00	384	100.00
Total		90,655		90,655	

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:

Shareholders	31.03.2024		31.12.2023	
	Shares	%	Shares	%
„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. №16	14 328 336	8.00%	14 328 336	8.30%
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:

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Members of the Board of Directors	30.03.2024	31.12.2023
	Number of shares	Number of shares
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 18, 19, 21 and 23 to the individual financial statements.

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