

**Additional information under art. 12, par. 1, item 4  
of Ordinance №2 from 09 November 2021 of  
“Sopharma” Group as at 31 March 2026**

***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” AD for the period ending at 31 December 2026 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 2026 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 consolidated financial statements for the period 1 January 2026 – 31 March 2026.

***2. Information about changes in the economic group of the issuer as at 31 March, 2026:***

*None.*

***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 of March 31, 2026, the "Land and Buildings" group includes: land EUR 25,296 thousand (31.12.2025: EUR 25,299 thousand) and buildings with a book value of EUR 101,066 thousand (31.12.2025: EUR 101,182 thousand).

Costs for the acquisition of fixed assets as at March 31 include:

- costs of construction of new buildings – EUR 3,460 thousand (31.12.2025: EUR 3,118 thousand);
- reconstruction of buildings – EUR 741 thousand (31.12.2025: EUR 678 thousand);
- supply of equipment – EUR 638 thousand (31.12.2025: EUR 557 thousand);
- granted advances – EUR 8,301 thousand (31.12.2025: EUR 8,505 thousand);
- others – EUR 246 thousand (31.12.2025: 311 thousand).

The total cash outflow under leasing contracts in 2026 is EUR 4,253 thousand. (2025: EUR 3,740 thousand).

As of March 31, 2026, the Group has provided long-term tangible assets for lease to related parties with a book value of EUR 587 thousand (31.12.2025: EUR 598 thousand).

As of March 31, 2026, property, machinery and equipment include assets with the right of use with a balance sheet value, respectively, in the Land and buildings group - EUR 52,649 thousand (31.12.2025: EUR 52,332 thousand), in the Machinery and equipment group – EUR 371 thousand (31.12.2025: EUR 387 thousand), in the Others group – EUR 6,904 thousand (31.12.2025: EUR 7,320 thousand). The leased assets are disclosed in detail in Note 32.

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

	<b>Country</b>	<b>31.03.2025 EUR '000</b>	<b>Interest %</b>	<b>31.03.2025 EUR '000</b>	<b>Interest %</b>
<b>Traded securities</b>					
Achieve Life Sciences Inc. - USA	USA	3,306	1.98	4,255	1.98
Lavena AD	Bulgaria	537	5.01	596	5.01
MFG Invest AD	Bulgaria	32	0.17	76	0.46
		<b>3,875</b>		<b>4,927</b>	
<b>Non-traded securities</b>					
Balkanpharma Razgrad	Bulgaria	36	0.33	36	0.33
Imventure 1 KDA	Bulgaria	26	1.36	26	1.36
Other		5	-	5	-
		<b>67</b>		<b>67</b>	
<b>Total</b>		<b>3,942</b>		<b>4,994</b>	

As at March 31, 2026, long-term capital investments in the amount of EUR 5 thousand are presented as "other". (31.12.2025: EUR 5 thousand), representing small minority participations of the Group in the capital of a total of three companies (31.12.2025: 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>31.03.2026</b>		<b>31.03.2025</b>	
	<b>Shares</b>	<b>%</b>	<b>Shares</b>	<b>%</b>
„Donev Investments Holding“AD, UIC 831915121, Sofia, Positano Str. №12	217 008 000	40.25%	72 091 964	40.11%
„Telecomplect Invest“AD, UIC 201653294, Sofia, Slaveikov Square № 9	90 127 825	16.72%	28 709 275	15.97%
Ognian Donev	49 200 000	9.09%	16 244 050	9.04%

*\*On 18 August 2025 an increase of the capital of Sopharma with own funds was entered in the Commercial register, as a result of which each shareholder received 2 shares for each share owned*

**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:**

Members of the Board of Directors	31.03.2026	31.03.2025
	Number of shares*	Number of shares
1. Ognian Ivanov Donev	49 200 000	16 244 050
2. Vesela Lyubenova Stoeva	450	150
3. Bissera Nikolaeva Lazarova	112 600	34 200
4. Alexander Viktorov Tchaoushev	1 378 826	458 042
5. Ivan Venetskov Badinski	6 090	2 030
6. Simeon Ognianov Donev	586 350	195 450

*\*On 18 August 2025 an increase of the capital of Sopharma with own funds was entered in the Commercial register, as a result of which each shareholder received 2 shares for each share owned*

**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 20, 21, 23, 24 and 25 to the consolidated financial statements as of March 31, 2026.