

**Additional information under art. 12, par. 1, item 4
of Ordinance №2 from 09 November 2021 of
“Sopharma” AD 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 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 31 December 2025 – 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:

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

- Buildings with carrying amount of EUR 36,777 thousand (31.12.2025: EUR 37,511 thousand);
- Land of EUR 20,190 thousand (31.12.2025: EUR 20,190 thousand).

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

- Motor vehicles with carrying amount of EUR 1,733 thousand (31.12.2025: EUR 1,683 thousand);
- Inventory with carrying amount of EUR 467 thousand (31.12.2025: EUR 499 thousand);
- Biological assets (carriers) with carrying amount of EUR 179 thousand (31.12.2025: EUR 186 thousand).

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

- granted advances for the purchase of machines and equipment - EUR 7,618 thousand. (31.12.2025: EUR 8,495 thousand);
- costs of construction of new buildings - EUR 3,345 thousand (31.12.2025: EUR 3,020 thousand);
- reconstruction of buildings – EUR 219 thousand (31.12.2025: EUR 163 thousand);
- others – EUR 126 thousand (31.12.2025: EUR 18 thousand).

As at 31 March/31 December the carrying amount of machinery, facilities and equipment includes machinery and equipment, purchased using grant agreements under Operational Programme "Development of the Competitiveness of the Bulgarian Economy 2007–2013", operational program "Innovation and Competitiveness 2014 – 2020", operational program "Energy Efficiency" and operational program "Recovery and sustainability" (Note 32), as follows:

- for tablet production facility at the amount of EUR 2,078 thousand (31.12.2025: EUR 8,495 thousand);

- for ampoule production at the amount of EUR 878 thousand (31.12.2025: EUR 930 thousand);
- liquid filling and packaging line at the amount of EUR 446 thousand (31.12.2025: 454)
- exchange installations for ventilation and climatization for the production of medical products at the amount of EUR 142 thousand (31.12.2025: EUR 149 thousand);
- air-conditioning installation with a water-cooling unit worth EUR 47 thousand (31.12.2025: EUR 48 thousand);
- system for management and monitoring of air conditioning cameras, chillers and lighting installation worth EUR 34 thousand (31.12.2025: EUR 34 thousand);
- for the production of innovative "artificial tears" eye drops of value EUR 25 thousand (31.12.2025: EUR 28 thousand);
- a machine for dispensing liquid medicines worth EUR 12 thousand (31.12.2025: EUR 16 thousand);
- automatic sachet machine worth EUR 5 thousand (31.12.2025: EUR 7 thousand);
- diesel forklift worth EUR 1 thousand (31.12.2025: EUR 2 thousand);
- liquid and gas chromatography system worth EUR 1 thousand (31.12.2025: EUR 1 thousand);
- reactors worth zero value (31.12.2025: EUR 1 thousand);

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

		31.03.2026	Interest	31.12.2025	Interest
		EUR '000	%	EUR '000	%
"Sopharma Trading" AD	Bulgaria	33,004	87.22	33,004	87.22
"Sopharma Rus" OOO.	Russia	22,300	100.00	22,300	100.00
"Pharmanova" D.O.O.	Serbia	9,225	100.00	9,225	75.00
"Sopharma Ukraine" EOOD	Ukraine	4,944	100.00	4,944	100.00
"Sopharma Warsaw" EOOD	Poland	3,480	100.00	3,480	100.00
"Vitamini" AD	Ukraine	656	100.00	656	100.00
"Sopharma Kazakhstan" EOOD	Kazakhstan	256	100.00	256	100.00
"SofTech Services" EOOD	Bulgaria	51	100.00	51	100.00
Total		73,916		73,916	

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	31.03.2026		31.12.2025	
	Shares	%	Shares	%
„Donev Investments Holding“ AD, UIC 831915121, Sofia, Positano Str. №12	217 008 000	40.25%	217 008 000	40.25%
„Telecompect Invest“ AD, UIC 201653294, Sofia, Slaveikov Square № 9	90 127 825	16.72%	90 127 825	16.72%
Ognian Donev	49 020 000	9.09%	49 020 000	9.09%

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	31.12.2025
	Number of shares*	Number of shares
1. Ognian Ivanov Donev	49 020 000	49 020 000
2. Vesela Lyubenova Stoeva	450	450
3. Bissera Nikolaeva Lazarova	112 600	112 600
4. Alexandar Viktorov Tchaouchev	1 378 826	1 378 826
5. Ivan Venetskov Badinski	6 090	6 090
6. Simeon Ognianov Donev	586 350	586 350

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 Notes 24, 26(A) and 26(B) to the individual financial statements.