

**Additional information under art. 33, par. 1, item 6 of  
Ordinance № 2 from 17 September 2003 of "Sopharma" AD as at  
30 June 2013**

**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 –** For the current financial period the Company has adopted all new and / or revised standards and interpretations issued by the International Accounting Standards Board (IASB), respectively. The Interpretations Committee of the IFRS, which are relevant to its operations. More detailed information about the Company's accounting policies can be found at 2.1. Basis of preparation of the financial statements for 2013 in the notes to the interim financial statement for the second quarter.

**2. Information about changes in the economic group of the issuer, if participating in a group:** No new subsidiaries have been acquired in the second quarter of 2013.

**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 Company leased tangible fixed assets with carrying amount of 7,560 thousand BGN as at 30 June 2013 to related parties (31 December 2012: 7,811 thousand BGN). In addition, tangible fixed assets at carrying amount of 47 thousand BGN were leased to third parties as at 30 June 2013 (31 December 2012: 42 thousand BGN).

The book value of the investments in subsidiaries is as follows:

		<b>30.06.2013</b>	<b>Interest</b>	<b>31.12.2012</b>	<b>Interest</b>
		<b>BGN '000</b>	<b>%</b>	<b>BGN '000</b>	<b>%</b>
Sopharma Trading AD	Bulgaria	30 301	76.36	32 148	81.01
Unipharm AD	Bulgaria	19 449	49.99	19 449	49.99
Briz OOD	Latvia	8 768	51.01	6 262	51.00
Bulgarian Rose Sevtopolis AD	Bulgaria	8 729	49.99	8 729	49.99
Biopharm Engineering AD	Bulgaria	8 384	97.15	8 384	97.15
Vitamina AD	Ukraine	6 187	99.56	6 187	99.56
Ivanchich and sons	Serbia	5 739	51.00	5 739	51.00
Momina Krepost AD	Bulgaria	2 643	51.84	2 547	49.94
Pharmalogistica AD	Bulgaria	1 911	76.54	1 911	76.54
Sopharma Buildings REIT	Bulgaria	639	42.64	639	42.64
Electroncommerce EOOD	Bulgaria	384	100.00	384	100.00
Sopharma Warsaw EOOD	Poland	323	100.00	323	100.00
Sopharma Ukraine EOOD	Ukraine	230	100.00	230	100.00
		<b>93 687</b>		<b>92 932</b>	

As of 30 June 2013, the investments in the subsidiaries Sopharma Poland OOD - in liquidation, Poland, Extab Corporation, USA and Sopharma, USA are fully impaired (31 December 2012: fully impaired are Zdrovit Sopharma AD - in liquidation, Poland, Sopharma Poland OOD - in liquidation, Poland, Extab Corporation, USA and Sopharma USA). On 25

February 2013 completed the liquidation of Sopharma Zdrovit AD, Poland, and the company was erased from the National Court Register of Poland.

Sopharma has direct or indirect control over the above listed companies.

The *available-for-sale investments* (financial assets) at carrying amount include the participation (shares) in the following companies:

	<b>30.06.2013</b>	<b>Interest</b>	<b>31.12.2012</b>	<b>Interest</b>
	<b>BGN '000</b>	<b>%</b>	<b>BGN '000</b>	<b>%</b>
Doverie United Holding AD	7 928	9.90	14 966	18.70
Medica AD	2 578	10.22	2 574	10.20
Olainfarm AD - Latvia	1 453	0.77	1 078	0.77
Lavena AD	391	5.18	230	4.88
Hydroizomat AD	387	9.95	372	9.33
Sopharma Properties AD	284	0.86	210	0.63
Maritzatex AD	97	9.38	-	6.20
Todorov AD	29	4.50	32	4.97
Ecobulpack AD	7	1.48	7	1.48
UniCredit Bulbank AD	3	0.001	3	0.001
<b>Total</b>	<b><u>13 157</u></b>		<b><u>19 472</u></b>	

All aforementioned companies except for Olainfarm AD, Latvia, have their seat and operations in Bulgaria.

**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 - no update of the forecast results.**

**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 since the end of the preceding quarter;**

SHAREHOLDERS	Number of shares /%/ 30 June 2013	Number of shares /%/ 31 December 2012
<b>„Donev Investment Holding” AD,</b> EIK 0831915121, Sofia, Positano Str. № 12	34 029 223 /25,78%/	35 004 033 /26,52%/
<b>“Telecomplect Invest” AD,</b> EIK 201653294, Sofia, Slaveikov Square № 9	26 948 052 /20,42%/	26 948 052 /20,42%/
<b>„Finance Consulting Company” EOOD</b> EIK 121414242 Sofia, Khan Krum Str. 10	11 999 038 /9,09%/	12 699 038 /9,62%/
<b>Universal Pension Fund “Doverie” AD,</b> EIK 130474628 Sofia, Dunav Str. 5	8 906 997 /6,75%/	8 906 297 /6,75%/

**6. 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 since the end of the preceding quarter:**

Members of the Board of Directors	Number of shares	
	30 June 2013	31 December 2012
1. Ognian Ivanov Donev	0	0
2. Vessela Liubenova Stoeva	0	0
3. Andrey Liudmilov Breshkov	0	0
4. Ognian Kirilov Palaveev	54320	54320
5. Alexander Viktorov Chaushev	87414	86514

**7. No 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.**

**8. Information on loans granted by the issuer or their subsidiary, provided guarantees or commitments to a single person or a subsidiary thereof, including to related persons with indication of the nature of the relationship between the issuer and the person, the amount of the outstanding principal, the interest rate, the maturity, the size of commitment, the terms and conditions.**

*Receivables from related parties include:*

	<i>30.06.2013</i>	<i>31.12.2012</i>
	<i>BGN '000</i>	<i>BGN '000</i>
Receivables from subsidiaries	<i>115 037</i>	<i>110 584</i>
<i>Impairment of uncollectible receivables</i>	<i>(76)</i>	<i>(76)</i>
	<u><i>114 961</i></u>	<u><i>110 508</i></u>
Receivables from companies under a common control through key managing personnel	<i>42 950</i>	<i>37 166</i>
Receivables from Companies under common indirect control	<i>11 251</i>	<i>14 051</i>
<i>Impairment of uncollectible receivables</i>	<i>(453)</i>	<i>(2 782)</i>
	<u><i>10 798</i></u>	<u><i>11 269</i></u>
Receivables from companies – main shareholders	<i>2 131</i>	<i>8 170</i>
<b>Total</b>	<u><u><b>170 840</b></u></u>	<u><u><b>167 113</b></u></u>

The receivables from related parties by type are as follows:

	<b>31.03.2013</b>	<b>31.12.2012</b>
	<b>BGN '000</b>	<b>BGN '000</b>
Dividends	5 217	-
Receivables on sales of finished products and materials	103 302	104 659
Trade loans granted	62 313	62 454
Advance payments	8	-
<b>Total</b>	<b><u>170 840</u></b>	<b><u>167 113</u></b>

The receivables on sales are interest-free and 69,790 thousand BGN of them are denominated in BGN (31 December 2012: 65,180 thousand BGN), in EUR – 33,482 thousand BGN (31 December 2012: 39,479 thousand BGN), and in hryvnia – 30 thousand BGN (31 December 2012: none).

The most significant receivables are the ones from a subsidiary with principal activities in the field of trade in pharmaceuticals. They amounted to – 66,195 thousand BGN as at 30 June 2013 or 64,08% of all receivables on sales of finished products and materials to related parties (31 December 2012: 64,524 thousand BGN - 61,65%).

The Company usually negotiates with its subsidiaries payment terms of 180 days for receivables on sales of finished products and up to 90 days for receivables on sales of materials (incl. substances).

*Long-term receivables from related parties include:*

	<b>30.06.201</b>	<b>31.12.201</b>
	<b>3</b>	<b>2</b>
	<b>BGN '000</b>	<b>BGN '000</b>
Receivables on long-term deposits on rentals	435	435
Long-term loans granted to related parties	-	748
<b>Total</b>	<b><u>435</u></b>	<b><u>1 183</u></b>

The terms and conditions of the long-term loans granted to related parties are as follows:

<i>Currency</i>	<i>Contracted amount</i>	<i>Maturity</i>	<i>Interest%</i>	<i>30.06.2013</i>		<i>31.12.2012</i>	
				<i>BGN'00</i>	<i>BGN'00</i>	<i>BGN'00</i>	<i>BGN'00</i>
	<i>'000</i>			<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
				<i>including interest</i>		<i>including interest</i>	
<i>to companies under common indirect control through key managing personnel</i>							
<i>BGN</i>	1 100	31.12.2014	8.08%	-	-	748	25
				<u>-</u>	<u>-</u>	<u>748</u>	<u>25</u>

The long-term loans granted to related parties are not secured by collateral.

The receivable on long-term deposit is on a rental contract for an administrative office with an end date 1 August 2022.

The *payables to related parties* refer to:

	<i>30.06.2013</i>	<i>31.12.2012</i>
	<i>BGN '000</i>	<i>BGN '000</i>
Payables to companies – main shareholders	4 268	17
Payables to subsidiaries	4 188	3 753
Payables to Companies under common indirect control	776	12
Payables to companies under a common control through key management personnel	795	-
<b>Total</b>	<u><b>10 027</b></u>	<u><b>3 782</b></u>

The *payables to related parties by type* are as follows:

	<i>30.06.2013</i>	<i>31.12.2012</i>
	<i>BGN '000</i>	<i>BGN '000</i>
Dividends	4 789	-
Services	4 895	3 738
Payables for construction of new production facilities	335	-
Payables for the supply of materials	8	44
<b>Total</b>	<u><b>10 027</b></u>	<u><b>3 782</b></u>

The trade payables to related parties are regular, denominated in BGN, EUR and PLN and are not additionally secured by the Company. The payables in BGN amounted to 9,132 thousand BGN (31 December 2012: 3,426 thousand BGN), in EUR – 684 thousand BGN (31

December 2012: 48 thousand BGN) and those in PLN – 211 thousand BGN (31 December 2012: 308 thousand BGN).

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Ognian Donev, PhD  
Executive Director