

**Additional information under art. 12, par. 1, item 4
of Ordinance №2 from 09 November 2021 of
Sopharma Group to the consolidated financial report as of June 30, 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 – June 30, 2024.

2. Information about changes in the economic group of the issuer as of June 30, 2024:

During the period, the following subsidiaries joined the Group:

On February 21, 2024, through its subsidiary Sopharmacy EOOD, the Group acquired the companies Sopharmacy 66 EOOD, Sopharmacy 67 EOOD and Sopharmacy 68 EOOD. On 13.03.2024, through its subsidiary Sopharmacy EOOD, the Group acquired the company Sopharmacy 65 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 of June 30, 2024, the "Land and Buildings" group includes: land BGN 51,215,000. (31.12.2023: BGN 51,219 thousand) and buildings with a book value of BGN 174,481 thousand. (31.12.2023: BGN 174,745 thousand).

Costs for the acquisition of fixed assets as of June 30 include:

- costs of construction of new buildings – BGN 1,224 thousand. (31.12.2023: BGN 1,116 thousand);
- reconstruction of buildings – BGN 1,957 thousand. (31.12.2023: BGN 1,741 thousand);
- supply of equipment – BGN 271 thousand. (31.12.2023: BGN 355 thousand);
- granted advances – BGN 6,364 thousand. (31.12.2023: BGN 3,842 thousand);
- others – BGN 110,000. (31.12.2023: BGN 21 thousand).

The total cash outflow under leasing contracts in 2024 is BGN 9,758 thousand. (2023: BGN 9,166 thousand).

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of Sopharma Group.*

In case of divergence Bulgarian text should prevail.

As of June 30, 2024, the Group has provided long-term tangible assets for lease to related parties with a book value of BGN 71 thousand. (31.12.2023: BGN 72 thousand). Fixed tangible assets with a book value of BGN 1,364 thousand were also leased to third parties (31.12.2023: BGN 1,172 thousand).

As of June 30, 2024, property, plant and equipment include assets with the right of use with a balance sheet value, respectively, in the Land and buildings group - BGN 79,226 thousand. (31.12.2023: BGN 76,608 thousand), in the Machinery and equipment group - BGN 926 thousand. (31.12.2023: BGN 1,002 thousand), in the Others group – BGN 9,558 thousand (31.12.2023: BGN 9,071 thousand). The leased assets are disclosed in detail in *Note 31*.

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

	Country	30.06.2024	Interest	31.12.2023	Interest
		BGN '000	%	BGN '000	%
Traded securities					
Achieve Life Sciences Inc. – USA (shares)	USA	9,619	3.19	13	0.01
Achieve Life Sciences Inc. – USA (warrants)	USA	245	-	-	-
Lavena AD	Bulgaria	2,371	13.13	3,638	13.14
MFG Invest AD	Bulgaria	153	0.46	148	0.46
Chimimport AD	Bulgaria	-	-	11	0.01
		12,388		3,810	
Non-traded securities					
Balkanpharma Razgrad AD	Bulgaria	70	0.33	70	0.33
Imventure 1 KDA	Bulgaria	50	1.36	50	1.36
Other		12	-	12	-
		132		132	
Total		12,520		3,942	

As of June 30, 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

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those voting rights for the period from the beginning of the current financial year to the end of the reporting period:

Shareholders	30.06.2024		31.12.2023	
	Shares	%	Shares	%
„Donev Investments Holding“ AD, UIC 831915121, Sofia, Positano Str. №12	71 791 526	40.08%	66 570 976	38.57%
„Telecomplect Invest“ AD, UIC 201653294, Sofia, Slaveikov Square № 9	28 588 287	15.96%	27 881 287	16.15%
“Sopharma” AD, UIC 831902088 Sofia, Iliensko Shosse Str. №16	13 370 998	7.47%	14 328 336	8.30%
Ognian Donev	16 197 770	9.04%	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:

Members of the Board of Directors	30.06.2024	31.12.2023
	Number of shares	Number of shares
1. Ognian Ivanov Donev	16 197 770	14 441 613
2. Vessela Liubenova Stoeva	150	150
3. Bissera Nikolaeva Lazarova	34 200	30 000
4. Alexander Viktorov Tchaoushev	446 042	390 442
5. Ivan Venetskov Badinski	2 030	2 030
6. Simeon Ognianov Donev	195 450	195 450

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 June 30, 2024.