

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

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 2025 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 consolidated financial statements for the period 1 January 2025 – 31 December 2025.

2. Information about changes in the economic group of the issuer as at 31 December, 2025:

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 December 31, 2025, the "Land and Buildings" group includes: land BGN 49,827 thousand (31.12.2024: BGN 49,861 thousand) and buildings with a book value of BGN 199,536 thousand (31.12.2024: BGN 197,728 thousand).

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

- costs of construction of new buildings – BGN 6,099 thousand (31.12.2024: BGN 2,306 thousand);
- reconstruction of buildings – BGN 1,324 thousand (31.12.2024: BGN 787 thousand);
- supply of equipment – BGN 1,089 thousand (31.12.2024: BGN 1,329 thousand);
- granted advances – BGN 15,750 thousand (31.12.2024: BGN 13,134 thousand);
- others – BGN 608 thousand (31.12.2024: BGN 122 thousand).

The total cash outflow under leasing contracts in 2025 is BGN 31,074 thousand. (2024: BGN 22,191 thousand).

As of December 31, 2025, the Group has provided long-term tangible assets for lease to related parties with a book value of BGN 1,169 thousand (31.12.2024: BGN 1,255 thousand).

As of December 31, 2025, property, machinery and equipment include assets with the right of use with a balance sheet value, respectively, in the Land and buildings group - BGN 101,022 thousand (31.12.2024: BGN 96,709 thousand), in the Machinery and equipment group – BGN 757 thousand (31.12.2024: BGN 897 thousand), in the Others group – BGN 14,316 thousand (31.12.2024: BGN 10,180 thousand). The leased assets are disclosed in detail in Note 31.

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

	Country	31.12.2025 BGN '000	Interest %	31.12.2024 BGN '000	Interest %
Traded securities					
Achieve Life Sciences Inc. - USA	USA	8,323	1.98	8,414	3.15
Lavena AD	Bulgaria	1,165	5.01	3,355	13.10
MFG Invest AD	Bulgaria	148	0.46	147	0.46
		9,636		11,916	
Non-traded securities					
Balkanpharma Razgrad	Bulgaria	70	0.33	70	0.33
Imventure 1 KDA	Bulgaria	50	1.36	50	1.36
Other		12	-	12	-
		132		132	
Total		9,768		12,048	

As at December 31, 2025, long-term capital investments in the amount of BGN 12 thousand are presented as "other". (31.12.2024: BGN 12 thousand), representing small minority participations of the Group in the capital of a total of three companies (31.12.2024: 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:

Shareholders	31.12.2025		31.12.2024	
	Shares	%	Shares	%
„Donev Investments Holding“AD, UIC 831915121, Sofia, Positano Str. №12	217 008 000	40.25%	72 074 464	40.24%
„Telecomplex Invest“AD, UIC 201653294, Sofia, Slaveikov Square № 9	90 127 825	16.72%	28 709 275	16.03%
Ognian Donev	49 200 000	9.09%	16 244 050	9.07%

**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	31.12.2025	31.12.2024
	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	30 000
4. Alexander Viktorov Tchaoushev	1 378 826	390 442
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 December 31, 2025.