

ADDITIONAL INFORMATION
under Art. 12, para. 1, item 4 of Ordinance № 2 of 09.11.2021 of GRADUS AD
for the period January - December 2023

- a) **Information about the changes in the accounting policy during the reporting period, the reasons for their making and in what way they impact on the issuers financial result and equity – there have been no changes in the accounting policy during the reporting period.**
- b) **Information about occurred changes in the economic group of the issuer if it participates in such group -** On June 30, 2023. the subsidiaries Laura-2004 EOOD, Juliv EOOD and Gold Farm 91 EOOD merged into a subsidiary Millennium 2000 EOOD.
- c) **Information on the results from organizational changes within the issuer, such as transformation, sale of companies from a group of companies within the meaning of the Accounting Act, in-kind contributions from the company, rental of property, long-term investments, cessation of activities**

The long-term investments in subsidiaries are with carrying amount:

Company	Country	31.12.2023		31.12.2022	
		Shareholding - BGN	Equity share %	Shareholding - BGN	Equity share %
Lora-2004 EOOD	Bulgaria	-	100	11 100	100
Zhyuliv EOOD	Bulgaria	-	100	16 200	100
Millennium 2000 EOOD	Bulgaria	67 052	100	35 700	100
Gradus-1 EOOD	Bulgaria	149 760	100	149 760	100
Gradus-98 AD	Bulgaria	52 206	99.94	52 200	99.94
Gold Farm 91 EOOD	Bulgaria	-	100	4 052	100
Gradus Logistics EOOD	Bulgaria	400	100	400	100
Total:		269 418		269 412	

d. **Opinion of the management body on the possibilities for realization of published forecasts for the results of 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 achievement of the forecast results at least until the end of the current quarter – forecasts have not been published.**

e. **For the public companies - data about the persons holding directly and/or indirectly at least 5 per cent of the votes in the general meeting at the end of Q4 of 2023, and the changes in the held by the persons votes held by the persons for the period from the beginning of the current financial year until the end of the reporting period.**

	Shareholders	31.12.2023		31.12.2022	
		Number of shares	%	Number of shares	%
1	Luka Angelov Angelov	99 316 945	40,77	99 316 945	40,77
2	Ivan Angelov Angelov	50 373 165	20,68	50 373 165	20,68
3	Angel Ivanov Angelov	50 372 417	20,68	50 372 417	20,68
4	POK Doverie - indirectly	12 833 303	5,27	12 833 303	5,27

f. **For the public companies - details of the shares held by the members of the issuer's management and supervisory bodies as at the end of the Q4 of 2023:**

Name, father's name, family name	31.12.2023
	Number of shares
Angel Ivanov Angelov	50 372 417
Georgi Alexandrov Babev	0
Bistra Stoynova Koceva	3 500

g. Information on pending legal, administrative or arbitration procedures relating to liabilities or receivables at the rate of at least 10 per cent from the issuer's equity; if the total amount of the issuer's liabilities or receivables of all initiated proceedings exceeds 10 per cent of its equity, information shall be presented for each procedure separately – there are no pending legal, administrative or arbitration procedures.

h. Information on the loans granted by the issuer or its subsidiary or their subsidiaries, the provided collateral or the assumed obligations to one person or his subsidiary, incl. and related parties indicating the name 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 deadline, the amount of the commitment, specific conditions other than those provided for in this provision, as well as the purpose for which they were granted, in case they were concluded as target – no collateral has been provided and no liabilities have been assumed in total to one person or his subsidiary.

Loans granted:

As of 31.12.2023 the group has provided loans to related parties amounting to BGN 784 thousand (As of 31.12.2022 - BGN 2 176 thousand) and unrelated persons in the amount of BGN 2 268 thousand (As of 31.12.2022 - BGN 3 442 thousand). They are provided to finance the operational activity. Information on loans granted is available in the Disclosure Notes to the interim consolidated financial statements for the period ending December 31, 2023.

February 2024
Gradus

Georgi Babev
/Executive Director/

Angel Angelov
/Chairman of the Board of Directors/