

ADDITIONAL INFORMATION
under Art. 12, para. 1, item 4 of Ordinance № 2 of 09.11.2021 of GRADUS AD
for the first quarter of 2022

1. **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.**
2. **Information about occurred changes in the economic group of the issuer if it participates in such group - there have been no changes in the economic group of the issuer.**
3. **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 - there have been no organizational changes within the issuer.**

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

Company	Country	31.03.2022		31.12.2021	
		BGN '000		BGN '000	
		Shareholding - BGN	Equity share %	Shareholding - BGN	Equity share %
Lora-2004 EOOD	Bulgaria	11 100	100	11 100	100
Zhyuliv EOOD	Bulgaria	16 200	100	16 200	100
Millennium 2000 EOOD	Bulgaria	35 700	100	35 700	100
Gradus-1 EOOD	Bulgaria	149 760	100	149 760	100
Gradus-98 AD	Bulgaria	52 200	99.94	52 200	99.94
Gold Farm 91 EOOD	Bulgaria	4 052	100	4 052	100
Gradus Logistics EOOD	Bulgaria	400	100	400	100
Total:		269 412		269 412	

4. **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 financial year – forecasts have not been published.**

5. **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 first quarter of 2022, 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	31.03.2022		31.12.2021	
		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	20,67
4	POK Doverie - indirectly	12 833 303	5,27	12 833 303	5,27
5	Legal entities 56	25 663 932	10,53	25 652 122	10,53
6	Individual shareholders 993 per.	5 048 948	2,07	5 060 758	2,08
	TOTAL	243 608 710	100.00	243 608 710	100.00

6. 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 first quarter of 2022 and the changes that have occurred since the end of the previous quarter, for each person separately:

Name, father's name, family name	31.03.2021	31.12.2021
	Number of shares	Number of shares
Luka Angelov Angelov	99 195 645	99 195 645
Ivan Angelov Angelov	50 312 465	50 312 465
Georgi Alexandrov Babev	0	0

7. 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.

8. 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.

As of 31.03.2022 the short-term loans granted to the subsidiaries amount to BGN 34 200 000 under the following conditions

Loans amount	Interest rate %	Maturity date	Collateral	Loan to the 31.03.2022	Loan to the 31.12.2021
BGN '000					
„Gradus-1“ EOOD	1.15%	02.2023	No	17 600	17 600
„Gradus -3“ AD	1.15%	11.2022	No	4 500	4 500
„Lora-2004“ EOOD	1.15%	11.2022	No	9 300	9 300
„Gradus -98“ AD	1.15%	10.2022	No	400	600
“Gradus Logistics” EOOD	1.15%	04.2023	No	1 000	1 000
„Millennium 2000“ EOOD	1.15%	11.2022	No	1 400	1 500
Total:				34 200	34 500

The purpose of the short-term loans granted is to support the development of existing and new business lines described in the Prospectus for Public Offering of Securities, as well as to finance operating activities. Detailed information on the loans provided can be found in the explanatory notes /note.18/ to the report for the first quarter of 2022 year

27 April 2022

Ivan Angelov
/Executive Director/

Luka Angelov
/Chairman of BD/