

ADDITIONAL INFORMATION
under Art. 12, para. 1, item 4 of Ordinance № 2 of 09.11.2021 of GRADUS AD
for the period Q3 2024

- 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** - during the reporting period there were no changes in the Gradus Group.
- 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	30.09.2024		31.12.2023	
		BGN '000		BGN '000	
		Shareholding	Equity	Shareholding	Equity
		- BGN	share %	- BGN	share %
Millennium 2000 EOOD	Bulgaria	67 052	100	67 052	100
Gradus-1 EOOD	Bulgaria	149 760	100	149 760	100
Gradus-98 AD	Bulgaria	52 206	99.94	52 206	99.94
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 next 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 Q3 of 2024, 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	30.09.2024		31.12.2023	
		Number of shares	%	Number of shares	%
1	Ivan Angelov Angelov	50 373 165	20,68	50 373 165	20,68
2	Angel Ivanov Angelov	50 372 417	20,68	50 372 417	20,68
3	Luka Angelov Angelov	99 316 945	40,77	99 316 945	40,77

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 Q3 of 2024:**

Name, father's name, family name	30.09.2024
	Number of shares
Angel Ivanov Angelov	50 372 417
Georgi Alexandrov Babev	0
Bistra Stoynova Kocева	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:

The group has provided loans to related parties amounting to BGN 860 thousand and unrelated persons in the amount of BGN 1 375 thousand. They are provided to finance the operational activity. Information on loans granted is available in the Disclosure Notes to the interim consolidated financial statement for the period ending September 30, 2024.

November 2024
Gradus

Georgi Babev
/Executive Director/

Angel Angelov
/Chairman of the Board of Directors/