

## **"SIRMA GROUP HOLDING" JSC**

**ADDITIONAL INFORMATION CONCERNING CIRCUMSTANCES  
CURRENT AS OF 31.12.2025**

**(UNDER ART. 12, PAR. 1, ITEM 4 OF ORDINANCE №2 FROM 09 NOVEMBER 2021)**

**1. Information about changes in accounting policies during the reporting period, the reasons for their performance and how they affect the issuer's financial result and equity;**

The interim separate financial statements of "Sirma Group Holding" JSC 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 2025 and have been accepted by the Commission of the European Union.

More detailed information about the Company's accounting policies and changes in it can be found at note 3 and 4 in the Notes to the interim separate financial statements for the period.

**2. Information on changes in the economic group of the issuer if it participates in such a group;**

There is no changes in the economic group of the issuer for the period.

**3. Information on the results of organizational changes within the issuer, such as transformation, sale of companies in the economic group, in-kind contributions from the company, rental of property, long-term investments, cessation of activity;**

On 15.01.2025, a contract was signed by "Sirma Group Holding" JSC for the acquisition of a separate part of the commercial enterprise with the company "Duo Soft" EOOD, UIC 130235197, entitled "Software developments in the field of academic recognition" as an independent set of rights, obligations and factual relationships created during the implementation of its previous commercial activity according to the accounting balance sheet at the time of the transfer of the separate part, for a price of BGN 287 000 (two hundred eighty-seven thousand).

On 13.06.2025, "Sirma Group Holding" JSC concluded an agreement for the purchase of shares in the capital of "Sirma Sha" Albania with its subsidiary "Sirma Group Inc." USA. The total number of shares is 550, and the total selling price of the shares is 15 000 US dollars. As a result of the transaction, "Sirma Group Holding" JSC became the majority owner of "Sirma Sha" Albania with 55% of the capital.

On 08.08.2025 "Sirma Group Holding" JSC sold its shares in the capital of its subsidiary "Sirma AB" Sweden. The total number of shares is 5000, and their total sale value is 59 000 Swedish kronor. As a result of the transaction, the majority

owner of 100% of the capital of Sirma AB is the company Citadellet Likvidationer AB Sweden.

**4. Opinion of the Management Authority on the feasibility of making 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 influence the achievement of the forecast results for at least the next quarter ;**

The Company has no published estimates for the current financial year as well as information on the factors and circumstances that will affect the achievement of the forecast results for at least the next quarter.

**5. For public companies - data about the persons holding directly and indirectly at least 5 per cent of the votes in the general meeting at the end of the respective quarter and the changes in the votes held by the persons for the period from the end of the previous quarter;**

The persons holding directly and indirectly at least 5 per cent of the votes in “Sirma Group Holding” JSC at the end of Q4 2025 are respectively the following:

Shareholders	Number of shares at 31.12.2025	% Shareholding	% shareholding with deducted repurchased own shares
Georgi Parvanov Marinov	5 461 898	9,20%	9,45%
Tsvetan Borisov Alexiev	5 025 153	8,47%	8,70%
Chavdar Velizarov Dimitrov	4 817 386	8,12%	8,34%
Veselin Antchev Kirov	4 767 386	8,03%	8,25%
Ognyan Plamenov Chernokozhev	3 741 620	6,30%	6,47%

During the period 01.09.2025 – 31.12.2025 there were no changes in the number of shares held by shareholders with at least 5 per cent of the votes of the General Meeting of Shareholders of “Sirma Group Holding” JSC.

**6. For public companies - data about the shares held by the issuer's management and supervisory authorities at the end of the respective quarter as well as the changes occurring for the period since the end of the previous quarter for each individual;**

The shares held by the management and supervisory authorities of the company at the end of Q4 2025 are as follows:

Shareholders	Number of shares at 31.12.2025	Number of shares at 30.09.2025	Nominal VALUE (BGN)	Value (BGN)	% Shareholding	% shareholding with deducted repurchased own shares
Georgi Parvanov Marinov	5 461 898	5 461 898	1	5 461 898	9,20%	9,45%
Tsvetan Borisov Alexiev	5 025 153	5 025 153	1	5 025 153	8,47%	8,70%
Chavdar Velizarov Dimitrov	4 817 386	4 817 386	1	4 817 386	8,12%	8,34%
Veselin Anchev Kirov	4 767 386	4 767 386	1	4 767 386	8,03%	8,25%
Atanas Kostadinov Kiryakov	1 555 287	1 555 287	1	1 555 287	2,62%	2,69%
Yavor Ludmilov Djonev	1 066 046	1 066 046	1	1 066 046	1,80%	1,84%
Martin Veselinov Paev	126 920	126 920	1	126 920	0,21%	0,22%
Yordan Stoyanov Nedev	3 433	3 433	1	3 433	0,01%	0,01%
Peyo Vasilev Popov	100	100	1	100	0,0002%	0,0002%
<b>Total</b>	<b>22 823 609</b>	<b>22 823 609</b>		<b>22 823 609</b>	<b>38,45%</b>	<b>39,49%</b>

During the period, there was no change in the participation of the members of the BD in the capital of the company.

**7. Information on pending court, administrative or arbitration proceedings concerning liabilities or receivables of at least 10 percent of the issuer's equity; if the total value of the liabilities or receivables of the issuer in all initiated proceedings exceeds 10 per cent of its own capital, information shall be provided for each production separately;**

There are no pending litigation, administrative or arbitration proceedings concerning debts or receivables of at least 10 per cent of the company's equity and taking into account the total value of the debts or receivables of the company in all initiated proceedings exceeding 10 per cent of its own capital.

**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.**

Information is contained in item 7.6 of the Interim separate management report of „Sirma Group Holding” JSC for the period.

Sofia

CEO:



30.01.2025

Tsvetan Alexiev