PROCEDURE FOR INFORMATION DISCLOSURE

OF

SIRMA GROUP JSC

AND ITS SUBSIDIARIES

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PROCEDURE FOR INFORMATION DISCLOSURE AND COMMUNICATION WITH INVESTORS AND OTHER STAKEHOLDERS OF SIRMA GROUP JSC AND ITS SUBSIDIARIES

I. General Provisions

Art. 1. Purpose and scope

(1) This Procedure for Information Disclosure and Communication with Investors and Other Stakeholders (the "Procedure") regulates how Sirma Group JSC (the "Company") and its subsidiaries (together – the "Group" or "Sirma") collect, approve, disclose and retain information and how they communicate with shareholders, investors and other stakeholders.

(2) The Procedure is the operative system for information disclosure which the Information Disclosure Committee (the "Committee") develops under its Charter, and it implements the Information Disclosure Policy of Sirma, which is Chapter VII ("Disclosure Policy") of the Corporate Governance Program of Sirma Group JSC and its Subsidiaries (the "Program"), adopted by the Board of Directors and published at www.sirma.com. The calendar of corporate events is in Chapter VIII of the Program. The Procedure and the Committee's Charter are read together.

(3) The duty to disclose regulated information rests with the Company as a public company whose shares are admitted to trading on BSE-Sofia and on the Frankfurt Stock Exchange (Prime Standard segment). The subsidiaries do not disclose regulated information on their own. They promptly provide the Investor Relations Director with the information the Company needs to meet its obligations, including on transactions under Art. 114(3) POSA, and comply with Art. 34 in all their own communication channels.

Art. 2. Legal framework

The Procedure is based on:

1. Regulation (EU) No 596/2014 on market abuse ("MAR") and its implementing acts;
2. the Public Offering of Securities Act ("POSA") and Ordinance No. 2 of the Financial Supervision Commission ("FSC");
3. the Accountancy Act (corporate governance statement – Art. 40; sustainability statement – Art. 41);
4. the Exchange Rules of the Frankfurt Stock Exchange for the Prime Standard segment (§§ 51–56);
5. the National Corporate Governance Code (2024), Chapter 4;
6. Regulation (EU) 2023/2859 on the European Single Access Point (ESAP) – where and to the extent it applies to the Company.

Art. 3. Related internal documents

The Procedure applies together with:

1. the Program, Chapter VII (Disclosure Policy) and Chapter VIII (Calendar of Corporate Events);
2. the Instructions for Persons with Access to Inside Information (the "Insider Instructions");

3. the Charter of the Information Disclosure Committee (the "Committee Charter");
4. the Procedure for Stock Trading by Members of the Board of Directors;
5. the Privacy and Data Protection Policy;
6. the Dividend Policy, the Remuneration Policy and the Sustainability Policy – as regards the information they cover.

Art. 4. Principles

Sirma recognises the importance of timely, transparent, appropriate and impartial disclosure of information about the Company and applies the following principles:

1. legality: full compliance with the regulatory provisions on the disclosure of information;
2. transparency: honest and open sharing of full information;
3. timeliness: information that has to be disclosed is disclosed on time;
4. impartiality: information is disclosed to all interested parties at the same time;
5. accuracy and consistency: disclosed information is correct, complete, comparable over time and does not contradict earlier communications of the Company;
6. confidentiality: until the Company has officially disclosed it, information is not passed to third parties, including other employees who do not need to know it.

Art. 5. Stakeholders

(1) Stakeholders are employees, shareholders, potential investors, analysts, customers, vendors, regulators and the media. The information helps them make informed decisions about their interaction with Sirma.

(2) In addition to the information it is required by law to disclose, Sirma proactively discloses corporate information that is commercially, environmentally and socially important or that may affect stakeholders and is useful to their understanding of Sirma.

Art. 6. Objectives

Communication with stakeholders and investors ensures equal, timely and effective access to information about the Company. This is achieved by:

1. compliance with the statutory deadlines for disclosure of regulated information;
2. timely, accurate and detailed information on the state of the Group and the prospects for its development;
3. reliable two-way communication – from management to stakeholders and from stakeholders to management;
4. defining the information collected on Sirma's markets and on investors, and protecting the data on investors;
5. defining the communication channels and the goals and frequency of each (Annex 1);
6. preventing the unregulated dissemination of information.

II. Roles and Responsibilities

Art. 7. Board of Directors

(1) The Board of Directors (the "Board") oversees the process of information disclosure and communication (Program, Chapter III, item 4.3), adopts the Procedure and the Committee Charter and receives the reports under Art. 24 and Art. 39.

(2) The questions whether information is inside information and whether its disclosure is to be delayed are decided by the Committee, in line with the Insider Instructions.

Art. 8. Information Disclosure Committee

The Committee is responsible for the organisation and control of information disclosure. It gives an opinion before the information referred to in Art. 17 is disclosed, analyses at least once every six months the effects of the Procedure and proposes amendments to it. The composition, functioning and responsibilities of the Committee are set out in the Committee Charter.

Art. 9. Investor Relations Director

The Investor Relations Director (at the Company, the Investor Relations and Sustainability Director; the "IR Director"), who reports to the Chief Financial Officer (CFO), prepares and discloses regulated information, maintains the "Investor Relations" section of www.sirma.com and the Register of Disclosures, organises or carries out the communication under this Procedure and performs the functions under Art. 116g POSA and Chapter VII, item 2 of the Program. When the IR Director is absent, a person designated by the CFO deputises.

Art. 10. CFO and Financial and Accounting Department

The information about Sirma that is subsequently disclosed is collected and summarised by the Financial and Accounting Department. Its employees follow the Insider Instructions, in order to avoid any possibility of misuse of the information. The CFO approves the information before it is disclosed under Art. 17.

Art. 11. CEO and spokespersons

(1) The CEO approves the plan and budget for interviews, events and partnerships and designates the Sirma representatives who take part in them.

(2) Only the CEO, the CFO, the IR Director and persons expressly designated by the CEO speak on behalf of the Group on financial and strategic matters.

Art. 12. Marketing Department

The Marketing Department maintains the website sections on products, companies and markets, prepares and distributes content (press releases, social media, video and audio materials, presentations) and organises participation in events and interviews, acting in coordination with the IR Director and in compliance with Art. 34.

Art. 13. Subsidiaries and employees

(1) Information on the markets is collected by the marketing departments of the units and subsidiaries and passed to the IR Director.

(2) Every employee keeps undisclosed information confidential and refers enquiries from investors, analysts and the media to the IR Director. If an employee suspects that

information has leaked, the employee notifies the Chief Operating Officer, the IR Director or the CFO immediately, as provided in the Insider Instructions.

Art. 14. Costs

The costs of communication under this Procedure are included in the Company's annual budget or in the budget of the Marketing Department, or are approved on an ongoing basis by the CEO or the CFO. Direct communication normally involves no costs.

III. Disclosure Process

Art. 15. Types of information

Sirma discloses the following types of information:

1. regulated information: annual and six-month reports, notifications for the first, third and fourth quarters, information on general meetings of shareholders and on dividends, information on significant transactions, notifications of changes in voting rights, notifications of transactions by persons discharging managerial responsibilities and inside information;
2. corporate governance information (Art. 28);
3. market information (Art. 29);
4. sustainability information (Art. 30) and other corporate information whose disclosure is not required by law.

Art. 16. Preparation

The Financial and Accounting Department summarises the financial information, and the IR Director prepares the materials for disclosure after receiving the necessary information from accounting, finance and the other units. Independent sources used are cited accurately.

Art. 17. Verification and approval

(1) Regulated information, inside information and any other non-public information on the financial position, results or strategy of the Group is disclosed after a positive opinion of the Committee and approval by the CFO and the IR Director. The Committee's opinion may be given by its chair or by at least one of its members, including by e-mail, and is recorded in the Register of Disclosures.

(2) They are responsible for the consistency of the information over time and for the absence of errors and inaccuracies.

(3) Content that contains only information that is already public (news, social media posts, video materials, newsletters) is approved by the IR Director. Any new information in such content is first disclosed under paragraph 1.

Art. 18. Disclosure of regulated information

(1) The IR Director discloses regulated information electronically – to the FSC through its single electronic system (Art. 25 of Ordinance No. 2) and to the public through a news agency or other media (Art. 100t(3) POSA and Art. 27 of Ordinance No. 2).

(2) The following are used: Extri News (X3News) of Financial Market Services EOOD, which forwards the information to BSE-Sofia and the FSC and publishes it for free access; EQS News for the Frankfurt Stock Exchange and BaFin; and, in parallel,

Infostock.bg. Where a wider circle of persons is to be reached, additional platforms (Investor.bg, social networks and others) may also be used.

(3) Inside information is disclosed as soon as possible under Art. 17 MAR in the same way. Where disclosure has been delayed, the information is disclosed immediately when the reason for the delay ceases, as provided in the Insider Instructions.

Art. 19. Simultaneity and languages

(1) Information is disclosed to all interested parties at the same time. No one receives information earlier than the others, except where this is permitted by law and the person is bound by a duty of confidentiality.

(2) Regulated information is disclosed in Bulgarian and in English at the same time; the English-language requirement of the Prime Standard is met in every case. Exceptions for other channels are allowed only for third-party content or content in a particular language (an interview, a third-party publication, etc.).

Art. 20. "Investor Relations" section of the website

(1) The "Investor Relations" section of www.sirma.com is the basis for communication with investors. It is maintained by the IR Director or his or her subcontractors in Bulgarian and English in line with Chapter 4, item 35 of the Code. The internal documents and the investor newsletter are also provided in German.

(2) A copy of each item of disclosed information is published in the "Financial Calendar" section immediately after disclosure and no later than the end of the next working day (previously: within 3 days of the event).

Art. 21. Financial calendar

The deadlines for disclosing periodic information are set out in the Calendar of Corporate Events (Program, Chapter VIII) and are not repeated here. By 31 January the IR Director publishes on the website, in Bulgarian and in English, the specific dates of each disclosure during the year, as well as the dates of participation in events once they are approved.

Art. 22. Period of access to disclosed information

After publication on the website, the Company keeps the information available to all interested parties: inside information for at least five years (Art. 17(1) MAR); annual and six-month reports for at least ten years (Art. 100n(3) and 100o(3) POSA); quarterly reports and notifications for at least five years (Art. 100o(3) and 100o1(3) POSA). Other disclosed information is kept for at least five years.

Art. 23. Register of Disclosures

(1) The IR Director keeps an electronic Register of Disclosures (as in section 9 of the Insider Instructions). It contains complete copies of the disclosed documents and of the files with the information used, the records of the disclosure (the person who submitted the information to the media, the date, time and means used), the Committee's opinion and the approvals under Art. 17, and the records of direct communication under Art. 35.

(2) The Board has access to the Register and to the evidence that disclosures were made on time, for control purposes. Management receives the whole Register or an extract for a given period on request. A public copy of the Register is kept in the "Financial

Calendar" section, with the entries linked to the disclosed files, and an extract is published together with the periodic reports.

Art. 24. Report to the Board

For each item of regulated information published, the IR Director sends the Board a short written report with a link to the publication; for the content referred to in Art. 17(3), a summary report at least once a month. The aim is that management is fully aware of what has been published and that unsynchronised or unregulated sharing of information by persons with access to inside information is avoided.

Art. 25. Corrections

Where an error is found in disclosed information, the IR Director corrects it immediately in the same channels, stating the correction clearly, and records the correction in the Register of Disclosures. The Committee and the Board are informed.

IV. Rules for Specific Types of Information

Art. 26. General meeting and dividend information

The invitation, materials, minutes and resolutions of general meetings of shareholders are disclosed in the manner and within the time limits of Chapter VI of the Program. Dividend information is disclosed under the Dividend Policy.

Art. 27. Transactions by persons discharging managerial responsibilities

Notifications of transactions by persons discharging managerial responsibilities and persons closely associated with them are disclosed by the Company under Art. 19 MAR within the time limit set in the Insider Instructions. The trading rules, including the closed period, are in the Procedure for Stock Trading by Members of the Board of Directors.

Art. 28. Corporate governance information

(1) In its periodic reports Sirma discloses the most important information on its corporate governance, and the full information is published on www.sirma.com and updated after each change. It includes: the general meetings; the members of the Board; the committees of the Board, their charters and mandates; the auditors; the shareholder structure of the capital; the reports on the implementation of the Remuneration Policy; and all public internal regulations (Articles of Association, codes, policies, procedures and rules).

(2) The IR Director maintains the information on the website. Changes to the documents are initiated and approved by the Board. The elements required by law are included in the periodic reports with links to the website.

Art. 29. Market information

(1) Market information is needed so that stakeholders can form their expectations for the development of the Group. It is also provided to management, so that investors and management have a unified view. It contains the following levels: the global macroeconomic framework with a focus on Sirma's main market countries; the macroeconomic framework in Europe and in Bulgaria; the global ICT market; and the global ICT market in Sirma's sectors and verticals of specialisation.

(2) The IR Director collects the information from the marketing departments of the units and companies or, where none is available, from independent reputable sources, which

are cited accurately. The information is updated quarterly or more often upon new material information or sharp market fluctuations and is included in the activity reports.

Art. 30. Sustainability information

Sustainability information is disclosed to the extent and within the time limits applicable to the Company, including through the sustainability statement as part of the management report (Art. 41 of the Accountancy Act), and is linked to the Sustainability Policy. Sustainability claims in marketing content must be verifiable and consistent with the published information.

Art. 31. Forward-looking information

Information on plans and expected development of the Group is disclosed only after approval under Art. 17(1), stating the main assumptions and without contradicting the Company's most recent public communication on the same matter.

Art. 32. Quiet period before reports

During the 30 calendar days before an interim or annual report is announced, Sirma representatives do not hold meetings, webinars or interviews that discuss the results for the reporting period, current trading or expectations, and do not comment on analyst estimates. The closed period for persons discharging managerial responsibilities under Art. 19(11) MAR remains unchanged.

V. Communication Channels

Art. 33. Channels and frequency

Sirma communicates with stakeholders and investors through the channels, goals, frequency and responsibilities set out in Annex 1. Access to the results of the communication is public, unless Annex 1 provides for restricted access.

Art. 34. General rules for all channels

In all channels, including those of the subsidiaries:

1. only information that is already public is shared. Where data that is not yet public has to be presented to a third party, it is disclosed publicly under Art. 18 before the presentation or immediately after it;
2. on financial and strategic matters only the persons under Art. 11(2) speak;
3. if inside information is passed unintentionally to a person outside the normal exercise of that person's duties, the person who passed it notifies the IR Director and the CFO immediately, and the information is disclosed as provided in the Insider Instructions;
4. undisclosed information is not entered into public artificial intelligence tools, and content prepared with such tools is checked by the IR Director or the Marketing Department before publication;
5. personal data of subscribers, participants and persons making enquiries is processed under the Privacy and Data Protection Policy; every message to subscribers contains an option to unsubscribe;
6. webinars and events are recorded with the knowledge of the participants.

Art. 35. Direct communication and meetings

(1) Direct communication and meetings take place at the request of an investor or other stakeholder or on Sirma's initiative where there is a specific topic to discuss. Their aim is to answer a specific question and bring clarity to information that is already public. The channels preferred by the stakeholder are used (Microsoft Teams, telephone, in-person meeting and others).

(2) They are conducted by the IR Director in person or together with representatives of management. Every direct communication is recorded in the Register of Disclosures with a short description of the issues discussed.

Art. 36. Subscription and investor newsletter

(1) Sirma keeps a database of contact details of investors and stakeholders who have subscribed on their own through a button on the website or have told the IR Director that they wish to. Access to the list is restricted to the IR Director and, on request, to management.

(2) Subscribers receive once a month the "Company Updates & Insights" newsletter in English, German and Bulgarian, prepared by the IR Director and sent through Salexor. It contains only information that is already public, and upcoming events and disclosures only as published in the "Investor Relations" section. Special messages are sent only in extraordinary circumstances. Campaign statistics are stored for analysis.

Art. 37. Social media and video content

The Marketing Department publishes in the social media used by Sirma the achievements of the Group and its subsidiaries – results, employees, participation in events, products, deals concluded and awards – and links to news. The IR Director substitutes for it where necessary. Video and audio materials are stored on the central server with restricted access; some of them are published on Sirma's YouTube channel.

Art. 38. File sharing

Disclosed files should make it easy for investors to process the data further. Historical financial data is published in Excel format, and templates of powers of attorney in Word format, not in pdf alone.

VI. Monitoring and Review

Art. 39. Review and reporting

(1) At least once every six months the Committee analyses the effects of the Procedure and prepares a status statement for the Board. Once a year the IR Director reports to the Board on compliance with the Procedure, including on compliance with the deadlines, corrected errors and direct communication.

(2) The Board reviews the Procedure at least once a year, and whenever the law, the Exchange Rules or the related internal documents change, and amends it where necessary. Employees involved in disclosure are briefed on the Procedure and on the Insider Instructions every year.

Art. 40. Breaches

Breaches of the Procedure are dealt with under the Insider Instructions and the Workplace Regulation; disclosure of confidential information is a violation of work discipline.

Art. 41. Publication of the Procedure

The current version of the Procedure is published in the "Investor Relations" section of www.sirma.com, stating the date of its last update.

Final provisions

§ 1. By resolution of the General Meeting of Shareholders of 18 June 2026, the name of the Company was changed from "Sirma Group Holding" JSC to Sirma Group JSC (registered in the Commercial Register on 7 July 2026). All references to "Sirma Group Holding" JSC, "SGH" and the "Holding" in the Group's documents are to be read as references to Sirma Group JSC.

§ 2. The Procedure replaces the former stand-alone Policy for disclosure of information and communication with investors and other stakeholders (the Disclosure Policy remains Chapter VII of the Program) and applies together with the updated Committee Charter. In case of conflict on the composition and functions of the Committee, the Committee Charter prevails.

Amendment history

Date	Decision	Amendment
24.03.2024	Resolution of the Board of Directors	Adoption of the Procedure
18 Jun 2026	Resolution of the General Meeting of Shareholders	Change of the Company name to Sirma Group JSC

Annex 1. Communication Channels

Channel	Purpose	Frequency	Execution and access
Investor Relations section (website)	Compliance with the Code and regulatory requirements; easy access to new and historical data; all investment information in one place	Continuously – regulated information as per Art. 20	IR Director or his or her subcontractors; public access
Investment news and press releases	Concentrating the news on the website; promoting development, products, services and markets	Weekly – Bulgarian content; monthly – English content	Marketing Department, IR Director or subcontractors supervised by them; public access
Interviews	Promoting managers, experts, products and results; targeted messages to investors; public answers to popular questions	At least every six months; quarterly if possible	Marketing Department or IR Director propose, the CEO accepts; copies in "Investment News" and on YouTube; public access
Participation in events	Promoting the brand, products and experts; targeted messages to investors; feedback from the investment community	At least every six months; plan and budget at the end of each year for the next	Marketing Department and IR Director propose, the CEO adopts; dates in the "Financial Calendar"
Direct communication and meetings	Answer to a specific question; clarity on information that is already public	As needed by Sirma or on enquiry	IR Director, together with management where possible; recorded in the Register of Disclosures
Subscription, direct mailing and investor newsletter	Direct mass channel; invitations; accessible presentation of investment information; specific information that fits no other channel (e.g. proxy forms)	Once a month; special messages only in extraordinary circumstances	IR Director; access to the list – IR Director and management on request

Channel	Purpose	Frequency	Execution and access
Presentations	Presenting results, strategies, policies and products; visual aid in oral presentations; infographics	As needed, but at least once a month	Marketing Department and/or IR Director; materials stored on the server with restricted access; the information in them must already be public
Webinars and analyst meeting	Direct contact with management; data for analysts; presenting quarterly and annual results, strategy and plans; live questions and answers	Once a quarter or as needed, but at least once a year; analyst meeting – at least once a year (Prime Standard)	Led by Sirma managers; the IR Director arranges filming and announcement; the recording is on YouTube, public access
Social media	Short and accessible presentation of information; promotion; attracting interest to the websites; SEO	Weekly, daily where possible	Marketing Department, IR Director as substitute; mass public access
Video and audio content	Accessible presentation of products, companies and complex technology topics (big data, semantics, artificial intelligence)	As much as possible; where possible a video for each product and service	Marketing Department; a subcontractor shoots and edits; archive on the central server, part on YouTube
File sharing	Making it easy for investors to process the disclosed data	With every disclosure of information subject to analysis	IR Director; public access
Campaigns	Reaching the widest possible circle; recycling content; comprehensiveness of the message; SEO	Where possible each form of communication is combined with others	Marketing Department or IR Director; materials stored on the server; access to the database – IR Director and management

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