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DECLARATION under art. 100m para. 4 pt. 3 of the Public Offering of Securities Act

**To the shareholders of
Chimimport AD
Sofia 1000
2, Stefan Karadja Str.**

The undersigned:

Mariy Georgiev Apostolov, in the capacity of Managing Partner of **Audit Firm** Grant Thornton OOD, and in the capacity of registered auditor (ID No. 488 of the register under art. 20 of the Independent Financial Audit Act), responsible for the audit engagement on behalf of **Audit Firm** Grant Thornton OOD (ID No. 032 of the register under art. 20 of the Independent Financial Audit Act) UIC 831716285, with registered and correspondence address at 26 Cherni Vrah Blvd., 1421 Sofia, Bulgaria, **hereby declare that:**

Grant Thornton OOD Audit Firm was contracted to carry out the statutory audit of the separate financial statements of Chimimport AD for 2022, prepared in accordance with International Financial Reporting Standards (IFRS), as adopted by the EU, generally accepted title of the accounting frame, as defined in subparagraph 8 of the AP of the Accounting Act under "International Accounting Standards". As result of our audit, we have issued an audit report, dated 15 June 2023.

We hereby CERTIFY, THAT as reported in the audit report to the annual separate financial statements of Chimimport AD for 2022, issued on 15 June 2023:

- 1. Article 100m, paragraph 4, subparagraph (3), item "a" Audit opinion:** In our opinion, the accompanying separate financial statements give a true and fair view of the financial position of the Company as at 31 December 2022 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), as adopted by the EU (*page 1 of the audit report*);
- 2. Article 100m, paragraph 4, subparagraph (3), item "b" Information, regarding the transactions of Chimimport AD with related parties.** Related party transactions are disclosed in note 29 Transactions with related parties and note 30 Related party balances to the separate financial statements. Based on the performed audit procedures on related party transactions as part of our audit of the separate financial statements, no facts, circumstances, or other information have come to our attention that caused us to conclude that the related party transactions are not disclosed in the accompanying separate financial statements for the year ended on 31 December

2022, in all material respects, in accordance with the requirements of IAS 24 „Related Party Disclosures“. The results of our audit procedures on related party transactions were taken into consideration for the purposes of issuing an auditor’s opinion on the separate financial statements as a whole, not for issuing a separate opinion only on related party transactions (*page 5 of the audit report*).

- 3. Article 100m, paragraph 4, subparagraph (3), item "c" Information, regarding significant transactions.** Our responsibilities for audit of the separate financial statements, described in the audit report in section „Responsibilities of the Auditor for the Audit of the Separate Financial Statements“, include assessment whether the financial statements present fairly the significant transactions and events. Based on the performed audit procedures on the significant transactions, which are fundamental to the separate financial statements for the year ended on 31 December 2022, no facts, circumstances, or other information have come to our attention that caused us to conclude that there are instances of unfair presentation and disclosure in accordance with the requirements of IFRS, as adopted by the European Union. The results of our audit procedures on the significant transactions and events of the Company, which are material to the separate financial statements, were taken into consideration for the purposes of issuing an auditor’s opinion on the separate financial statements as a whole, not for issuing a separate opinion only on the significant transactions (*page 5 of the audit report*).

The verifications made with this declaration should be considered solely and only in the context of the auditor's report issued by us as a result of the independent financial audit of the annual separate financial report of Chimimport AD for the reporting period ending on 31 December 2022, with audit report dated 15 June 2023. This declaration is intended solely for the above stated addressee and has been prepared solely to meet the requirements of Article 100m, paragraph 4, subparagraph 3 of the Public Offering of Securities Act (POSA) and should not be considered as a substitute of the conclusions included in the audit report, issued on 15 June 2023 in respect of matters covered by Article 100m subparagraph 3 of POSA.

**Mariy Apostolov
Managing Partner
Registered auditor, responsible for the audit**

**Grant Thornton OOD
Audit firm, reg. number 032**

15 June 2023
Sofia Bulgaria