

**TO**  
**The shareholders of**  
**"Tchaikapharma High Quality Medicines" Inc.**

***DECLARATION***

***under Art. 100n, para. 4, item 3 of the***  
***Law on the Public Offering of Securities***

The undersigned:

Georgi Stoyanov Trenchev, in my capacity as a registered auditor (with registration number 0647 of the register under Article 20 of the Independent Financial Audit Act), responsible for the audit engagement on behalf of the audit firm "Ecovis Audit Bulgaria" OOD (with registration number 114 of the register under Article 20 of the Independent Financial Audit and Sustainability Assurance Act) at IDES, declare that

"Ecovis Audit Bulgaria" OOD was engaged to perform a statutory financial audit of the financial statements of "Tchaikapharma High-Quality Medicines" Inc. for 2025, prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union (EU).

As a result of our audit, we issued an audit report dated 30.03.2026.

WE HEREBY CERTIFY THAT as reported in our audit report on the annual individual financial statements of Chaikapharma High-Quality Medicines AD for 2025, issued 30.03.2026:

1. ***Art. 100n, para. 4, item 3, letter "a" Audit opinion – "Opinion"***: In our opinion, the attached individual financial statement presents fairly, in all material respects, the financial position of the Company as of December 31, 2025 and its financial results of operations and its cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union (EU) (p. 1 of the audit report);

2. ***Art. 100n, para. 4, item 3, letter "a" Audit opinion – "Opinion"***: In our opinion, the attached individual financial statement presents fairly, in all material respects, the financial position of the Company as of December 31, 2025 and its financial results of operations and its cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union (EU) (p. 1 of the audit report);

3. ***Art. 100n, para. 4, item 3, letter "b" Information relating to the transactions of "Chaikapharma High-Quality Medicines" AD with related parties.*** Information regarding the transactions with related parties is duly disclosed in Appendices 19 and 20 to the individual financial statements. Based on the audit procedures performed by us on the transactions with related parties as part of the audit of the individual financial statements as a whole, we have not become aware of any facts, circumstances or other information on the basis of which to conclude that the transactions with related parties are not disclosed in the attached individual financial statements for the year ended December 31, 2025, 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 have been considered by us in the context of forming our opinion on the individual financial statements as a whole, and not for the purpose of expressing a separate opinion on related party transactions (page 6 of the auditor's report).

**4. Art. 100n, para. 4, item 3, letter “c” Information relating to material transactions.**

Our responsibilities for the audit of the separate financial statements as a whole, described in the section of our report “Auditor’s Responsibilities for the Audit of the Separate Financial Statements”, include evaluating whether the separate financial statements present the material transactions and events in a manner that achieves fair presentation. Based on the audit procedures we performed on the material transactions underlying the separate financial statements for the year ended 31 December 2025, no facts, circumstances or other information have come to our attention that cause us to conclude that there are any cases of material misstatement of the financial statements in accordance with the applicable requirements of IFRS as adopted by the European Union. The results of our audit procedures on the material transactions and events of the Company’s separate financial statements have been considered by us in the context of forming our opinion on the separate financial statements as a whole, and not for the purpose of expressing a separate opinion on these material transactions (page 7 of the auditor’s report).

***The assurances made with this declaration should be considered solely and exclusively in the context of the audit report issued by us as a result of the independent financial audit of the annual individual financial statements of Chaikapharma High-Quality Medicines AD for the reporting period ending on 31.12.2025, dated 30.03.2026. This declaration is intended solely for the above-mentioned addressee and has been prepared solely and exclusively in fulfillment of the requirements set forth in Art. 100n, para. 4, item 3 of the Public Offering of Securities Act (POSA) and should not be considered as a substitute for our conclusions contained in the audit report issued by us dated 26.03.2024 with respect to the matters covered by Art. 100n, item 3 of the POSA.***

***30.03.2026, Sofia***

***"Ecovis Audit Bulgaria" OOD***

***Auditing company with reg. No. 114***

***Georgi Stoyanov Trenchev***

***Registered auditor, responsible for the audit***

A handwritten signature in blue ink, appearing to be the name of the auditor, Georgi Stoyanov Trenchev, written over a light blue grid background.