

**RULES FOR INTERNAL SUBMISSION OF SIGNALS
IN "INTERCAPITAL PROPERTY DEVELOPMENT" REIT (the "Company")**

Preamble

The company as a person potentially falling within the scope of Art. 12, item 3 of the Act on the Protection of Whistleblowers or Publicly Disclosing Information on Violations ("the Act") adopts these Rules for internal whistleblowing ("the Rules") .

The rules are drawn up in connection with the application of the Law, and the scope of violations includes fraud, money laundering, bribery, corruption, unfair practices, insider trading and other illegal actions, immoral or unethical behavior.

Art. 1. (1) The rules apply to a natural person reporting a violation that became known to him in his capacity as:

1. "employee", "worker" or any other person who works for the Company;
2. a person who works without an employment relationship and/or exercises a free profession;
2. volunteer and intern at the Employer;
3. shareholder , member of the board of directors or member of the audit committee of the Company;
4. all counterparties of the Company, including service providers;
5. persons in whom the information about violations was acquired during employment relationships that have ended, or persons who are about to enter into a contract with the Company, when the information was obtained during the recruitment process or during other pre-contractual relationships.
6. a job candidate who participated in a competition or other form of selection for employment and in this capacity received information about a violation

(2) The identity of the reporting person may not be disclosed to anyone other than the responsible officer competent to receive and process reports of violations without the express consent of that person. This also applies to any other information from which the whistleblower's identity can be established.

(3) Exceptions to the prohibition under para. 2 is allowed in the event that this is a necessary and proportionate obligation imposed by a regulatory act in the context of investigations by national authorities, including with a view to protecting the rights of the person concerned.

Art. 2. (1) The company appoints, by an internal act of the board of directors or the executive director, an employee responsible for the consideration of reports under these Rules.

(2) The designated official under para. 1 may be replaced if necessary in the same order in which it was determined.

(3) The designated official under para. 1 must be independent in his activities from the other employees in the Company, in order to avoid situations in which a conflict of interest may arise and guarantee the confidentiality of the identity of whistleblowers.

(4) In the event that a conflict of interest arises in connection with a specific report filed, the employee responsible for reviewing reports recuses himself, and the report is sent for consideration to the relevant member of the board of directors who is not in conflict.

Art. 3. Reports under these Rules can be submitted:

1. in writing - to the Company's correspondence address: Sofia, "Dobrudzha" St. No. 6, floor 3 or to the following email address: radostina.panteleeva@marinacape.com , serving as an internal channel for reporting violations within the Company.

2. orally - by phone to the employee responsible for reviewing the reports under these Rules or through other voice messaging systems or in person - at the request of the reporting person through a personal meeting agreed between the parties in a time period suitable for them.

Art. 4. (1) All internal channels allow for the storage of information recorded on a durable medium for the needs of the signal investigation and for further investigations.

(2) The internal reporting channels are managed by the employee responsible for handling reports, who should ensure the confidentiality of the identity of the reporting person and any third party who submitted a report and limit access to it by unauthorized employees.

Art. 5. (1) Reports are submitted by filling in a form according to a model that can be found on the official site of the Commission for the Protection of Personal Data (CPDP) https://www.cpdp.bg/index.php?p=sub_rubric&aid =282 and should contain at least the following data:

1. the sender's three names, address and phone number, as well as an email address, if any;
2. the names of the person against whom the report is filed and his workplace, if the report is filed against specific persons and they are known;
3. specific details of a violation or of a real danger that it will be committed, place and period of the violation, if it was committed, a description of the act or the situation and other circumstances, as far as these are known to the reporting person;
4. date of submission of the signal;
5. signature, electronic signature or other identification of the sender.

(2) The oral report is documented by filling in the form under para. 1 by the officer in charge of handling reports, who offers the whistleblower to sign it if he wishes and notes his agreement or refusal in the appropriate place on the form.

(3) Any kind of sources of information supporting the statements made in it and/or reference to documents, including specifying data on persons who could confirm the reported data or provide additional information, may be attached to the report. information.

Art. 6. (1) The officer in charge of handling signals shall confirm receipt of the signal within 7 days of receiving it by sending a written confirmation to the electronic or correspondence address specified in the form.

(2) If the signal does not meet the requirements under Art. 5, para. 1, the whistleblower is sent a message to eliminate the admitted irregularities within 7 days of receiving the signal. If the irregularities are not corrected within this period, the report together with the attachments to it is returned to the reporting person.

Art. 7. (1) The officer in charge of investigating reports may terminate the investigation in the event that:

1. determined that the reported violation is a minor case and does not require further follow-up;
2. in the case of repeated alerts, no new information is contained in connection with an already terminated inspection for a violation, unless new circumstances and facts require taking follow-up actions;
3. when evidence of a committed crime is established. In this case, the report and the materials to it are sent immediately to the prosecutor's office.

(2) The reporting person shall be notified of the termination decision and the reasons for it.

(3) In cases where the inspection is terminated on the basis of para. 1, item 1 and item 2, the whistleblower may file a report with the national body for external whistleblowing - CPLD.

Art. 8. The employee in charge of handling reports is obliged to:

1. ensure that the identity of the reporting person and any other person named in the report will be properly protected and take the necessary measures to limit access to the report by unauthorized persons;

2. maintains contact with the reporting person, requesting additional information from him and from third parties if necessary;

3. provide feedback to the sender of the signal about the actions taken within a period of no longer than three months after the confirmation of receipt of the signal;

4. provide the persons wishing to file a report with clear and easily accessible information about the procedures for external reporting of reports to the competent national authority Commission for the Protection of Personal Data, and when appropriate - to the institutions, bodies, services and agencies of the European Union ;

5. provide an opportunity for the affected person to present and indicate new evidence to be collected in the course of the inspection.

Art. 9. (1) The officer in charge of examining reports shall check, within his competence, its credibility, and if it contains obviously false or misleading statements of fact, return it with an instruction to the sender to correct the statements and a warning of the responsibility that he wears according to Art. 286 of the Penal Code for solicitation.

(2) Proceedings shall not be instituted for violations that are anonymous, committed more than two years ago or do not fall within the scope of the Act on the Protection of Persons Reporting or Publicly Disclosing Information on Violations.

Art. 10. (1) The officer in charge of handling reports may request additional information from the reporting person and from third parties to clarify the factual situation of the reported report.

(2) In the course of the inspection, written explanations are also heard and/or collected from the person against whom the report was filed and additional evidence is collected, if he wishes to present it.

Art. 11. (1) If the facts stated in the report are confirmed as a result of the performed inspection and on the basis of the collected and evaluated evidence, the officer responsible for examining reports:

1. organizes the taking of follow-up actions in relation to the report, and for this purpose may require the assistance of other persons or departments in the Company;

2. suggests that the Company take specific measures in order to stop or prevent the violation in cases where it has been established or there is a real danger of its imminent commission;

3. directs the whistleblower to the competent authorities when his rights are affected;

4. forwards the signal to the external whistle-blowing body CPLD if it is necessary to take action on his part, and the whistle-blower is notified in advance of the forwarding;

(2) In the event that the report is filed against the Company in its capacity as an employer, the employee responsible for reviewing reports directs the person to simultaneously report to the external whistle-blowing authority.

Art. 12. As a result of the investigation, the employee responsible for investigating reports prepares an individual report in which he briefly describes the information from the report, the actions taken, the final results of the investigation on the report, which, together with the reasons, he communicates to the reporting person and the affected person at compliance with the obligation of confidentiality.

Art. 13. (1) The reports submitted are entered by the responsible person in a register of reports of violations created under these Rules, which is not public and includes the following information:

1. the person who received the signal;

2. the date of submission of the signal and/or unique identification number (TIN);

3. the affected person, if such information is contained in the report;

4. summary data on the alleged violation, such as place and period of commission of the violation, description of the act and other circumstances under which it was committed;

5. the connection of the transmitted signal with other signals after the establishment and in the process of processing the signal;

6. information provided as feedback to the person who filed the report and the date of its provision;

7. the follow-up actions taken;

8. the results of the check on the signal;

9. the signal storage period.

(2) The information entered in the register is stored in a way that guarantees its confidentiality and security.

(3) The person responsible for receiving and considering signals in the Company registers the received signal in the CPLD in order to obtain a TIN.

Art. 14. (1) Any processing of personal data carried out in accordance with the Rules, including exchange or transfer of personal data, is carried out in accordance with Regulation (EU) 2016/679 (GDPR) and the national legislation and internal policies of the Company.

(2) Personal data that are not necessary for conducting a check on a given signal are not subject to processing and are deleted promptly.

Art. 15. The company stores the received signals of violations in accordance with the requirements of the applicable legislation, but not longer than 5 years after the completion of the verification of a given signal and sending the result to the whistleblower.

Art. 16. The rules do not cancel already established and effective ones for action in the event of detected violations within the Company with a specialized scope, insofar as they have been adopted.

Art. 17. (1) The employee responsible for handling reports familiarizes the Company's employees with these Rules.

(2) The rules are published on the official website of the Company - <http://icpd.bg/>.

Art. 18. The company reviews the Whistleblowing Rules and their practical application at least once every 3 (three) years and updates them if necessary.

Art. 19. In these Rules, the following words and expressions have the following meanings:

1. **"External whistleblowing"** is verbal or written communication of information about violations to the competent authorities.
2. **"Whistleblowing"** is the verbal or written communication of information about violations within a legal entity in the private or public sector.
3. **"Sufficient data"** is data from which a reasonable assumption can be made of a violation that falls within the scope of this law.
4. **"Affected person"** is a natural or legal person who is identified in the filing of the report or in the public release of information as the person to whom the violation is attributed or with whom that person is connected.
5. **"Breach information"** is information, including reasonable suspicions, about actual or potential violations that have occurred or are likely to occur in the organization in which the whistleblower works or has worked, or in another organization with which the whistleblower is or was in contact during the course of his work, as well as for attempts to cover up violations.
6. **"Breaches"** are acts or omissions that are:
 - 6.1. illegal and are related to the Bulgarian legislation or the acts of the European Union in the areas specified in art. 3 of the Law on the Protection of Persons Reporting or Publicly Disclosing Information on Violations, or

- 6.2. contradict the subject or purpose of the rules in the acts of the European Union and the areas specified in art. 3 of the Law on the Protection of Persons Reporting or Publicly Disclosing Information on Violations.
7. "**Retaliation**" is any direct or indirect action or omission that occurs in a work context, is triggered by internal or external whistleblowing or public disclosure, and that causes or may cause adverse consequences to the whistleblower's detriment.
8. "**Follow-up action**" means any action taken by the person receiving the report or by a competent authority to assess the accuracy of the allegations made in the report and, where appropriate, to address the reported violation, including through actions such as internal inquiry, investigation, prosecution , actions to secure funds or close the procedure.
9. "**Work context**" is current or past work activities in the public or private sector through which, regardless of their nature, individuals receive information about violations and within which such individuals may be subject to retaliatory retaliation if they report such information .
10. "**Employer**" is any natural person, legal entity or its division, as well as any other organizational and economically separate entity, which independently hires workers or employees under a labor and service legal relationship, including for home work and remote work and for sending for performance of work in a user enterprise.
11. "**Durable carrier**" is any carrier of information enabling the obliged subjects under Art. 12, para. 1 of the Act on the Protection of Persons Submitting Signals or Publicly Disclosing Information on Violations or of the Commission for the Protection of Personal Data to store information that allows easy and future use for a period corresponding to the purposes for which the information is intended, and which allows unchanged reproduction of the stored information.

Art. 20. The rules were approved by a decision of the Company's board of directors dated 04.05.2023 and enter into force from the date of their approval.