

REFERENCE under Art. 31, para. 3 of the Act on the Protection of Personal Data for transformation of the financial result pursuant to Art. 29, para. 3 according to a form determined by the Deputy Chairman of the FSC, Head of the Investment Supervision Department.

REFERENCE under Art. 31, para. 3 of the Act on the Conversion of Financial Results under Art. 29, para. 3.

Data for the reporting period	
Start date:	01 януари 2025 г.
End date:	31 декември 2025 г.
Date of compilation:	25 март 2026 г.
Personal data	
Name of the person:	Intercapital Property Development
Face type:	RBIT
UIC:	131397743
Representing:	Velichko Stoychev Klingov
Way of representation:	Executive Director
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Media:	
Report author:	Optima Audit AD
Compiler's position:	Blagorodna Atanasova

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Regulatory requirement	Financial result of INTERCAPITAL PROPERTY DEVELOPMENT REIT for the period: 01.01.2025 - 31.12.2025.	Value in leva
	accounting profit	474 469.87 лв.
	accounting loss	
Art. 29, para. 3, item 1 of the LDSICDS	Increased/decreased by expenses/income from subsequent real estate appraisals;	
	increase	
	reduction	
Art. 29, para. 3, item 2 of the LDSICDS	Increased/decreased by losses/gains from real estate transfer transactions;	
	increase	
	reduction	
Art. 29, para. 3, item 3 of the LDSICDS	Increased/decreased in the year of transfer of ownership of real estate by the positive/negative difference between:	
	a) the selling price of the real estate	
	increase	282 281.30 лв.
	reduction	
	b) the sum of the historical cost of the real estate and subsequent costs that led to an increase in its carrying amount	
	increase	
	reduction	-813 941.00 лв.
Art. 29, para. 3, item 4 of the LDSICDS	Increased/decreased by sales losses/gains reported in the year of conclusion of financial leasing contracts;	
	increase	
	reduction	
Art. 29, para. 3, item 5 of the Act on the Protection of Personal Data	Increased/decreased in the year of expiry of the financial leasing contract by the positive/negative difference between:	
	a) the income from the sale of the real estate, recorded at the beginning of the term of the financial leasing contract;	
	increase	
	reduction	
	b) the sum of the historical cost of the real estate and subsequent expenses that led to an increase in its carrying amount;	
	increase	
	reduction	
Art. 29, para. 3, item 6 of the LDSICDS	Reduced in the year of their making by payments for interest on debt securities under Art. 26, para. 2, item 1 of the Act on Investment and Financial Instruments and on bank loans under Art. 26, para. 2, item 2 of the Act on Investment and Financial Instruments, not included in the statement of comprehensive income;	
Art. 29, para. 3, item 7 of the LDSICDS	Reduced in the year of their making by payments for repayment of principal on debt securities under Art. 26, para. 2, item 1 of the LDSICDS and on bank loans under Art. 26, para. 2, item 2 of the LDSICDS;	
	Dividend distribution amount;	-2 868 294.80 лв.
	Annual dividend - not less than 90 percent of the profit for the financial year, determined in accordance with the procedure of paragraph 3 and subject to the requirements of Article 247a of the Commerce Act.	-2 581 465.32 лв.
	Net value of the property under Art. 247a, para. 1 of the Commerce Act;	
	The company's capital, reserve fund and other funds that the company is obliged to establish by law or bylaws pursuant to Art. 247a, para. 1 of the Commerce Act;	
Art. 247a, para. 3 of the Commercial Code	Adjusted amount of the annual dividend, in accordance with Art. 247a, para. 3 of the Commerce Act: Dividend payments are made up to the amount of the profit for the relevant year, the undistributed profit from previous years, the part of the "Reserve" fund and other funds of the company exceeding the minimum determined by law or the articles of association, reduced by the uncovered losses from previous years, and the deductions for the "Reserve" fund and other funds that the company is obliged to form by law or articles of association.	

Notes:

1. The cells containing the accounting profit and increase in the financial result are recorded with a positive value
2. The cells containing the accounting loss and decrease in the financial result are recorded with a negative value
3. In case the amount of the annual dividend required by Art. 29, para. 3 of the LDSICDS is adjusted in accordance with the requirements of Art. 247a, para. 3 of the Commercial Code, the company is required to explain the manner in which the amount was calculated, in accordance with Art. 247a, para. 3 of the Commercial Code, in the following worksheet.

Date of compilation:

Compiled by: Optima Audit AD - Blagoslava Atanasova

Representing: Velichko Klingov

