

## DECLARATION

under Art. 100n, para. 4, item 4 of  
the POSA

The undersigned , Blagorodna Svilenova Atanasova, in her capacity as Executive Director of "Optima Audit" AD , with UIC 130582707 - compiler of the financial statements of "Intercapital Property Development" REIT, declare that to the best of my knowledge:

a) the annual financial statement for 202 5 , prepared in accordance with the applicable accounting standards, reflects truly and fairly the information about the assets and liabilities, financial position and profit or loss of "Intercapital Property Development" REIT;

b) the annual report on the activities of "Intercapital Property Development" REIT for 202 5 . contains a reliable overview of the development and results of the company's activities, as well as the condition of the issuer, together with a description of the main risks and uncertainties it faces.

Sofia, 25.03.2026

Declarator :



The image shows a handwritten signature in blue ink over a circular stamp. The stamp is for "Optima Audit AD" and contains the text "ОПТИМА АУДИТ АД" around the perimeter, "София" (Sofia) in the center, and "UIC 130582707" at the bottom.