

EPTA GROUP WHISTLEBLOWING PROCEDURE COUNTRY SPECIFIC POLICY – BULGARIA

By way of derogation to the Epta Group Whistleblowing Procedure, the following shall apply to Whistleblowing Reports affecting, regarding or linked to Magnum 7 OOD (**"Epta Bulgaria"**):

1. This Country Specific Policy applies only and exclusively for Whistleblowing Reports affecting, regarding or linked to violations of breaches of law within the meaning of the Bulgarian Act on the Protection of Persons Who Report or Publicly Disclose Information on Breaches of 4 May 2023 (the **"Bulgarian Whistleblowing Act"**), namely conduct constituting an unlawful act, omission or circumvention of the law, as defined in the statutory closed catalogue set out therein: (i) criminal offences of a general nature under Bulgarian law; (ii) the legislation related to the performance of public service ; (iii) the rules for payment of outstanding public state and municipal receivables; (iv) breaches of Bulgarian labour law; (v) violations of Bulgarian national legislation in any of the areas expressly covered by the Bulgarian Whistleblowing Act, including public procurement, financial services, products and markets, anti-money laundering and counter-terrorist financing, product safety and compliance, transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety, animal health and welfare, public health and consumer protection; (vi) breaches concerning the protection of privacy and personal data and the security of IT networks and systems; (vii) breaches affecting the financial interests of the European Union or the Bulgarian State; (viii) breaches relating to the functioning of the EU internal market, including competition, state aid and taxation of legal persons; (ix) any other breach expressly falling within the material scope of Article 3 of the Bulgarian Whistleblowing Act (any and all of the foregoing, the **"Epta Bulgaria WB Reports"**).
2. Any other Whistleblowing Report not falling into the Epta Bulgaria WB Reports, including those related to violations of the Epta Group Code of Ethics and/or Epta Group policies, directives, procedures not related with infractions covered by Epta Bulgaria WB Reports, will be exclusively handled pursuant to the Epta Group Whistleblowing Procedure and, therefore, this Country Specific Policy will not apply.
3. This Country Specific Policy applies solely to identified whistleblowing reports. Anonymous reports shall fall outside its scope and will be handled exclusively under the Epta Group Whistleblowing Procedure.
4. Epta Bulgaria WB Reports will be promptly forwarded by the Recipient to the Epta Bulgaria Business Development Expert (or to the Epta Bulgaria Financial Director whenever such report is addressed against or concerns the Epta Bulgaria Business Development Expert, or the latter is in another situation where a conflict of interest arises) (the **"Epta Bulgaria WB Recipient"**) via the platform.

5. The Epta Bulgaria WB Recipient is an impartial internal organizational unit or person within the organizational structure of Epta Bulgaria, authorized to carry out follow-up actions within the meaning of the Bulgarian Whistleblowing Act. The Epta Bulgaria WB Recipient shall undertake follow-up actions with due care, in accordance with the Bulgarian Whistleblowing Act and the Methodological Guidelines No. 1. And No. 2. issued by the Bulgarian Commission for Personal Data Protection ("**CPDP**"), and Ordinance No. 1 of 27 July 2023 on the maintenance of the register of reports under Article 18 of the Act on the Protection of Persons Who Report or Publicly Disclose Information on Breaches, and on the referral of internal reports to the Commission for Personal Data Protection ("**Ordinance No. 1**"), which together are referred to as "**the Bulgarian Whistleblowing Legislation**".
6. Epta Bulgaria WB Reports shall be managed exclusively by the Epta Bulgaria WB Recipient, who shall carry out all activities relating to the receipt, registration, preliminary assessment, investigation, handling and closure of the report, as well as any related communication with the Whistleblower and the CPDP. No operational role is attributed to the Epta Group Head of Internal Audit in relation to Epta Bulgaria WB Reports.
7. Following the execution of the relevant internal investigations and analysis, the final decision on the Whistleblowing Report, inclusive of the application of any disciplinary measures towards the Person Concerned, is up to the Epta Bulgaria WB Recipient.
8. Epta Bulgaria WB Recipient will keep the Head of Internal Audit informed about the status of the Epta Bulgaria WB Reports, as received, without disclosing any confidential information and any information that is not strictly necessary for such reporting.
9. Epta Bulgaria shall ensure compliance with all reporting and record-keeping obligations towards the Bulgarian Commission for Personal Data Protection ("**CPDP**"), including the submission of statistical information and the use of the mandatory templates and procedures set out in the Bulgarian Whistleblowing Legislation.

Any capitalized terms used herein shall have the meaning ascribed to such terms in the Epta Group Whistleblowing Procedure, unless otherwise expressly provided.

This Country Specific Policy shall prevail and supersede in case of any conflict and inconsistency with the relevant provisions set forth in the Procedure.