



INTERNAL RULES

for Internal Whistleblowing and Follow-up Actions at BULGARIAN ROSE PLC Pursuant to the Act on the Protection of Persons Reporting or Publicly Disclosing Information on Violations (APPRPDIV)

Art. 1. These Rules regulate the terms and conditions for internal whistleblowing at BULGARIAN ROSE PLC and the subsequent follow-up actions in accordance with the provisions of the Act on the Protection of Persons Reporting or Publicly Disclosing Information on Violations (APPRPDIV).

Art. 2. The company shall maintain up-to-date information on its website (www.bulgarianrose.bg) pursuant to Art. 12, para. 4 of the APPRPDIV, which is also available at the office of BULGARIAN ROSE PLC.

Art. 3. BULGARIAN ROSE PLC shall appoint, by an internal act, a person responsible for receiving and reviewing reports submitted under the APPRPDIV.

Art. 4. The report review procedure commences upon the receipt of a report at BULGARIAN ROSE PLC under the conditions and procedure established by the APPRPDIV.

Art. 5. (1) An internal reporting channel is established at BULGARIAN ROSE PLC, through which reports can be submitted in writing or orally. Reports shall be submitted to the officer responsible for handling reports under the APPRPDIV.

(2) Written reports shall be submitted via email to signali@bulgarianrose.bg, or by mail/courier to the address of BULGARIAN ROSE PLC: Industrial Zone 1, 4300 Karlovo. For physical mail, the text "Report under APPRPDIV" must be written below the recipient's address. The shipment shall be handed over immediately to the reporting officer with an inventory list, without being opened.

(3) Access to the email address shall be granted exclusively to the officer responsible for handling reports.

(4) Oral reports shall be submitted via telephone at +359 335 95305 or, at the request of the reporting person, through a personal meeting at a suitable day and time agreed upon with the reporting officer, within the established working hours of BULGARIAN ROSE PLC.

Art. 6. (1) The "Form for Registering a Report of Violations" under the Act can be found at www.bulgarianrose.bg, on the CPDP website (<https://cpdp.bg/en/>), or provided on-site at the office of BULGARIAN ROSE PLC.

(2) When submitting a report, the reporting person shall provide the following data:

1. Full name, address, telephone number, and email address (if any);
2. The names of the person against whom the report is filed and their place of work, if the report is filed against specific persons and they are known;
3. Specific details of the violation or a real threat of such being committed; the location and period of the violation; a description of the act or situation and other circumstances, insofar as they are known to the reporting person;
4. Date of submission;
5. Signature, electronic signature, or other identification of the sender.

(3) Any sources of information supporting the allegations and/or references to documents may be attached to the report, including data on persons who could confirm the information or provide additional details.

(4) Pursuant to Art. 15, para. 2 of the APPRPDIV, oral reports shall be documented by the reporting officer by completing the "Form for Registering a Report of Violations" in accordance with the template approved by the CPDP. The reporting person shall be invited to sign it if they wish to do so.

(5) Upon receiving a written report via mail, the reporting officer shall draft a protocol with a detailed description of the shipment's contents. The protocol is an integral part of the report file.

Art. 7. (1) BULGARIAN ROSE PLC shall create and maintain an electronic Register of Reports pursuant to Art. 18, para. 2 of the APPRPDIV, in accordance with the template approved by CPDP. The register is not public.

(2) The Register shall be maintained by the reporting officer as an electronic file. Access to the Register is restricted to said officer, the CPDP, and the relevant employees of the commission under Art. 22 of the APPRPDIV.

(3) Upon receipt of a report, the circumstances specified in the form and in Art. 6, para. 1 of Ordinance No. 1 of the CPDP dated July 27, 2023, shall be recorded.

(4) Circumstances under para. 3 that are unknown at the time of reporting, as well as additional circumstances/notes, shall be entered gradually as information becomes available. Each update shall include a note on the current status of the report.

(5) Reports and attached materials, including follow-up documentation, shall be stored for a period of 5 years after conclusion of the review, unless criminal, civil, labor, and/or administrative proceedings have been initiated. Information in the register shall be stored in a manner allowing reproduction without data loss.

(6) If a report regarding violations of Bulgarian law or EU acts falls into the hands of an employee other than the designated reporting officer, said employee is prohibited from disclosing any information that could identify the reporting officer or the affected person and must immediately forward the report, unchanged to the reporting officer.

Art. 8. (1) Every report shall be registered in the Register of Reports of BULGARIAN ROSE PLC.

(2) The following shall not be considered:

1. Anonymous reports;
2. Reports concerning violations committed more than two years ago;
3. Reports where the reporting person has failed to remedy irregularities within 7 days of notification;

4. Reports falling outside the scope and application of the APPRPDIV;

5. Reports containing obviously false or misleading statements of fact.

(3) After receiving a report, the reporting officer shall take action to generate a Unique Identification Number (UIN) and register the report.

(4) Within 7 days of receipt, the reporting officer shall verify the report's validity and confirm receipt, providing the reporting person with the UIN and registration date.

(5) If the report does not meet legal requirements, a notice is sent to the reporting person to remedy irregularities within 7 days.

(6) If irregularities are not remedied, the report and its attachments are returned to the reporting person.

(7) Feedback on the actions taken shall be provided to the reporting person within 3 months of the confirmation of receipt.

Art. 9. (1) Every report is checked for admissibility and credibility. If it is found that the report falls outside the scope of APPRPDIV or is not plausible, it will not be processed.

(2) Reports containing obviously false or misleading statements are returned with an instruction for correction and a warning regarding the liability for false accusation.

Art. 10. (1) If the facts in the report are confirmed, the reporting officer:

- a) Organizes follow-up actions, requesting assistance from other units or persons, including the Executive Director and the Board of Directors;

- b) Proposes specific measures to the Executive Director or the Board of Directors to cease or prevent the violation;

- c) Refers the reporting person to competent authorities if their rights are affected;

- d) Forwards the report to the external reporting body (CPDP) if necessary, notifying the reporting person in advance.

Art. 11. Priority is given to reports of serious violations that may have a significant and lasting negative impact on the public interest.

Art. 12. All actions taken by the reporting officer shall be documented.

Art. 13. Upon completion of the investigation, a report is prepared summarizing the information, actions taken, and final results, which are communicated to the reporting person and the affected person, subject to confidentiality and protection obligations.

Art. 14 (1) External reporting is the oral or written communication of information on violations to the competent authorities.

(2) The Commission for Personal Data Protection (CPDP) is the national authority for external reporting and protection of whistleblowers.

(3) Reporting persons may choose to report via internal channels, external channels, or both simultaneously.

Art. 15. BULGARIAN ROSE PLC guarantees the protection of information related to reports and the identity of reporting persons, ensuring access only to employees who require such data for their duties.

(2) Data transmission must not directly or indirectly reveal the identity of the reporting person.

(3) Disclosure of identity is permitted only with explicit written consent, except where it is a necessary and proportionate obligation under Bulgarian or EU law in the context of investigations or judicial proceedings.

(4) In such cases, the Company shall notify the reporting person via a written reasoned notice.

Art. 16. Personal data not relevant to the report shall not be collected or shall be deleted if collected accidentally.

Art. 17. All personal data processing is carried out in accordance with Regulation (EU) 2016/679 (GDPR), Directive (EU) 2016/680, and the Bulgarian Personal Data Protection Act.

The "Form for Registering a Report of Violations" is an integral part of these Internal Rules.

These Internal Rules were approved by a Resolution of the Board of Directors of the Company.