



STARA PLANINA HOLD PLC

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RULES

for internal whistleblowing within Stara Planina Hold PLC and for follow-up actions under the Protection of Persons Reporting or Publicly Disclosing Information on Breaches Act

Art. 1. These rules regulate the terms and conditions for internal whistleblowing within Stara Planina Hold Plc and for follow-up actions in accordance with the provisions of the Protection of Persons Reporting or Publicly Disclosing Information on Breaches Act (Whistleblower Protection Act).

Art. 2. The Company maintains up-to-date information under Art. 12, para. 4 of the Whistleblower Protection Act on its website www.sphold.com, which is also available at the office of Stara Planina Hold PLC.

Art. 3. Stara Planina Hold PLC shall designate, by an internal act, a person responsible for receiving and reviewing reports submitted under the Protection of Persons Reporting or Publicly Disclosing Information on Breaches Act.

Art. 4. The report reviewing procedure shall commence upon receipt of a report by Stara Planina Hold PLC under the terms and conditions of the Whistleblower Protection Act.

Art. 5. (1) An internal channel is established at Stara Planina Hold Plc through which a report can be submitted – either in writing or orally. Reports shall be submitted to the employee responsible for reviewing reports under the Whistleblower Protection Act.

(2) Written reports shall be submitted via email at: signal@sphold.com, or by mail at the address of Stara Planina Hold Plc: 20 A Latinka St., Sofia 1113, with the text (report under the Whistleblower Protection Act) written below the recipient's address. The shipment shall be handed over immediately to the employee responsible for reviewing reports with an inventory list, without being opened.

(3) Access to the email account shall be granted solely to the employee responsible for reviewing reports.

(4) Oral reports shall be submitted by telephone at +359 2 963 41 59 or, at the request of the reporting person, through a personal meeting at a suitable day and time agreed with the employee responsible for reviewing reports, within the established working hours of Stara Planina Hold Plc.

Art. 6. (1) A form for registering a report for providing information on breaches under the Act can be found at www.sphold.com, on the website of the Commission for Personal Data Protection (CPDP) at

www.cpdp.bg or can be provided on-site at the company's office in Sofia, 20 A Latinka St., Sofia 1113.

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

1. Full name, address, and telephone number, as well as an 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 a breach or a real danger of such being committed; the place and period of the breach, if one has been committed; a description of the act or the circumstances and other facts, insofar as they are known to the reporting person;

4. Date of submission of the report;

5. Signature, electronic signature, or other identification of the sender.

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

(4) In compliance with the provision of Art. 15, para. 2 of the Whistleblower Protection Act, an oral report shall be documented by the employee responsible for reviewing reports by filling out a "Form for registering a report for providing information on breaches," according to the template approved by the CPDP. The person submitting the report shall be offered the opportunity to sign it if they wish to do so.

(5) Upon receipt of a written report via mail, the employee responsible for reviewing reports shall draw up a protocol with a detailed description of the shipment's contents. The protocol shall be an integral part of the report file.

Art. 7. (1) Stara Planina Hold Plc shall establish and maintain an electronic Register of Reports under Art. 18, para. 2 of the Whistleblower Protection Act, according to the template approved by the CPDP. The Register is not public.

(2) The Register shall be maintained by the employee responsible for reviewing reports. Only this employee shall have access to the Register.

(3) In the event that a report of breaches of Bulgarian legislation in the areas specified in Art. 3 of the Whistleblower Protection Act, or of the European Union acts specified in the annex to the Act, is received by an employee other than the employee responsible for reviewing reports, the receiving employee is prohibited from disclosing any information through which the identity of the reporting or the affected person could be established, and the report shall be forwarded immediately, without alterations, to the employee responsible for reviewing reports within the company.

Art. 8. (1) Every submitted report shall be recorded in the Register of Reports of Stara Planina Hold Plc.

(2) The following shall not be considered:

1. anonymous reports;
2. reports relating to infringements committed more than two years ago;
3. reports where the reporting person has not remedied the identified irregularities (if any) within 7 days of being notified by the officer under Art. 2 of these Rules;
4. reports that do not fall within the scope and field of application of the Act on Protection of Persons Reporting or Publicly Disclosing Information on Infringements;
5. reports containing manifestly false or misleading statements of fact.

(3) Upon receipt of the report, the officer responsible for handling reports shall take actions to generate a Unique Identification Number (UIN) and to register the report in the Register of Reports of Stara Planina Hold Plc.

(4) Within 7 days of receiving the report, the officer responsible for handling reports shall verify its regularity and acknowledge its receipt, providing the reporting person with information regarding the UIN and the date of registration.

(5) In the event that the report does not meet the legal requirements, a notice shall be sent to the reporting person to remedy the identified irregularities within 7 days of receiving the notice.

(6) If the irregularities in the report are not remedied within the deadline, the officer responsible for handling reports shall return the report to the reporting person along with its attachments.

(7) Within 3 months of acknowledging receipt of the report, feedback shall be provided to the reporting person regarding the actions taken.

Art. 9. (1) Every report shall be verified by the officer responsible for handling reports regarding its admissibility and credibility. If the verification establishes that the report does not fall within the scope of the Whistleblower Protection Act and its content does not provide grounds to be deemed plausible, it shall not be considered.

(2) Reports containing manifestly false or misleading statements of fact shall be returned to the reporting person with instructions to correct the claims and a notice regarding the liability for false accusation.

Art. 10. (1) In the event that the facts set out in the report are confirmed, the officer responsible for handling reports shall:

(a) organize the taking of follow-up actions in connection with the report, for which purpose they may request assistance from other people or departments within the company's structure, including the Executive Director and the Board of Directors;

(b) propose to the Executive Director or the Board of Directors the adoption of specific measures aimed at ceasing or preventing the infringement in cases where such has been established or where there is a real danger of its imminent commission. In such cases, the Company shall act within its competence to cease the infringement or to prevent it if it has not yet commenced.

(c) direct the reporting person to the competent authorities when their rights are affected;

(d) forward the report to the external reporting authority – the Commission for Personal Data Protection (CPDP) – when action on its part is required, notifying the reporting person in advance of the referral; in cases where the report is filed against the reporting person's employer, the officer responsible for handling reports shall direct the person to simultaneously report to the external reporting authority.

Art. 11. The handling of multiple reports received regarding more serious infringements shall be prioritized when the committed infringement has or could have a significant and lasting negative impact on the public interest.

Art. 12. All actions taken by the officer responsible for handling reports while processing the report shall be documented.

Art. 13. Upon completion of the investigation, a report shall be prepared, briefly describing the information from the initial report, the actions taken, and the final results of the investigation. These results, together with the underlying motives, shall be communicated to the reporting employee and to the person concerned, while complying with the obligation for their protection.

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

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

(3) Persons reporting or publicly disclosing information on infringements may choose the reporting channel: via an internal channel only; via an external channel only; or via both internal and external channels simultaneously.

Art. 15. (1) Stara Planina Hold Plc guarantees the protection of information related to the submitted reports of infringements and the protection of the identity of reporting persons by ensuring access to such information only to those employees who require these data for the performance of their official duties.

(2) The transfer of data and reference to circumstances shall not reveal, directly or indirectly, the identity of the reporting person, nor shall it lead to an assumption of their identity.

(3) Disclosure of the identity of the reporting person and of information related to the submitted

report of infringement is permitted only with the express written consent of the reporting person, except where such disclosure is a necessary and proportionate obligation imposed by Bulgarian law or European Union law in the context of investigations by national authorities or judicial proceedings, including for the purpose of safeguarding the right of defense of the person concerned.

(4) In the cases referred to in the preceding paragraph, Stara Planina Hold Plc shall notify the reporting person of the need for disclosure through a written reasoned notification.

Art. 16. Personal data that are manifestly not relevant for the handling of a specific report shall not be collected, or if collected accidentally, shall be deleted.

Art. 17. Any processing of personal data, including the exchange or transmission of personal data by competent authorities, shall be carried out in accordance with Regulation (EU) 2016/679 and Directive (EU) 2016/680, and when European Union institutions, bodies, offices, or agencies are involved in the transmission—in accordance with Regulation (EU) 2018/1725, as well as the Personal Data Protection Act.

An integral part of these Internal Rules is the Report Registration Form for providing information on infringements pursuant to the Act on Protection of Persons Reporting or Publicly Disclosing Information on Infringements.

These Internal Rules have been approved by a Decision of the Board of Directors.