REFERENCES

annual and six-month

on an individual basis

under Art. 10, item 3 and Art. 12, para. 1, item 3 of Ordinance No. 2

for public companies, other issuers of securities and joint-stock companies with special investment purpose

Data for the reporting period	
Start date:	01.01.2026
End date:	30.06.2026
Date of compilation:	28.07.2026
Personal data	
Name of the person:	INTERCAPITAL PROPERTY DEVELOPMENT REIT
Face type:	REIT
UIC:	131397743
Representing:	VELICHKO STOYCHEV KLINGOV
Way of representation:	EXECUTIVE DIRECTOR
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Compiler's position:	accounting firm
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Last updated April 2026.

ACCOUNT BALANCE SHEET

on an individual basis

INTERCAPITAL PROPERTY DEVELOPMENT REIT

UIC: 131397743

30.06.2026

(in thousands of euros)

ASSETS	Line code	Current period	Previous period
a	b	1	2
A. NON-CURRENT ASSETS			
I. Property, plant and equipment			
1. Land (terrains)	1-0011	4 812	4 812
2. Buildings and structures	1-0012		
3. Machinery and equipment	1-0013		
4. Facilities	1-0014		
5. Means of transport	1-0015		
6. Business inventory	1-0017-1		
7. Expenses for acquisition and liquidation of fixed assets	1-0018		
8. Others	1-0017		
Total for Group I:	*1-0010*	*4 812*	*4 812*
II. Investment properties	*1-0041*	21 253	21 253
III. Biological assets	*1-0016*		
IV. Intangible assets			
1. Property rights	1-0021		
2. Software products	1-0022		
3. Development products	1-0023		
4. Others	1-0024		
Total for Group IV:	*1-0020*	*0*	*0*
V. Commercial Reputation			
1. Positive reputation	1-0051		
2. Negative reputation	1-0052		
Total for Group V:	*1-0050*	*0*	*0*
VI. Financial assets			
1. Investments in:	1-0031	0	0
subsidiaries	1-0032		
joint ventures	1-0033		
associated companies	1-0034		
other enterprises	1-0035		
2. Held to maturity	1-0042	0	0
government securities	1-0042-1		
bonds, including:	1-0042-2		
municipal bonds	1-0042-3		
other investments held to maturity	1-0042-4		
3. Others	1-0042-5		
Total for Group VI:	*1-0040*	*0*	*0*
VII. Trade and other receivables			
1. Receivables from related companies	1-0044		
2. Trade loan receivables	1-0045		
3. Finance lease receivables	1-0046-1		
4. Others	1-0046		
Total for Group VII:	*1-0040-1*	*0*	*0*
VIII. Deferred expenses	*1-0060*		
IX. Deferred tax assets	*1-0060-1*		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	26 065	26 065

EQUITY, MINORITY INTEREST AND LIABILITIES	Line code	Current period	Previous period
a	b	1	2
A. EQUITY			
I. Fixed capital			
Subscribed and paid-in capital including:	1-0411	14 197	14 197
common shares	1-0411-1	27766	27 766
preferred shares	1-0411-2		
Repurchased treasury ordinary shares	1-0417		
Repurchased treasury preferred shares	1-0417-1		
Unpaid capital	1-0416		
Total for Group I:	*1-0410*	*14 197*	*14 197*
II. Reserves			
1. Premium reserves when issuing securities	1-0421	3 912	3 912
2. Reserve from subsequent valuations of assets and liabilities	1-0422	5 290	5 290
3. Target reserves, including:	1-0423	1	1
general reserves	1-0424	1	1
specialized reserves	1-0425		
other reserves	1-0426		
Total for Group II:	*1-0420*	*9 203*	*9 203*
III. Financial result			
1. Accumulated profit (loss) including:	1-0451	-6 281	-6 523
retained earnings	1-0452	8 971	8 729
uncovered loss	1-0453	-15 252	-15 252
one-off effect of changes in accounting policy	1-0451-1		
2. Current profit	1-0454		242
3. Current loss	1-0455	-221	
Total for Group III:	*1-0450*	*-6 502*	*-6 281*
TOTAL FOR SECTION "A" (I+II+III):	**1-0400**	**16 898**	**17 119**
B. MINORITY PARTICIPATION	**1-0400-1**		
27 766			
C. NON-CURRENT LIABILITIES			
I. Commercial and other obligations			
1. Liabilities to related companies	1-0511		
2. Liabilities for loans received from banks and non-bank financial institutions	1-0512	0	6 104
3. Obligations under ZUNK	1-0512-1		
4. Liabilities for trade loans received	1-0514		
5. Bond obligations	1-0515		
6. Others	1-0517		
Total for Group I:	*1-0510*	0	6 104
II. Other non-current liabilities	*1-0510-1*		
III. Deferred income	*1-0520*		
IV. Deferred tax liabilities	*1-0516*		
V. Financing	*1-0520-1*		
TOTAL FOR SECTION "B" (I+II+III+IV+V):	**1-0500**	0	6 104

B. CURRENT ASSETS			
I. Inventories			
1. Materials	1-0071		
2. Production	1-0072		
3. Goods	1-0073		
4. Work in progress	1-0076		
5. Biological assets	1-0074		
6. Others	1-0077		
Total for Group I:	*1-0070*	*0*	*0*
II. Trade and other receivables			
1. Receivables from related companies	1-0081		
2. Receivables from customers and suppliers	2 181	567	530
3. Advances granted	1-0086-1		
4. Receivables from trade loans granted	1-0083		
5. Judicial and awarded claims	1-0084		
6. Taxes to recover	1-0085		
7. Receivables from personnel	1-0086-2		
8. Others	1-0086	249	245
Total for Group II:	*1-0080*	*816*	*775*
III.Financial assets			
1. Financial assets held for trading, including	1-0093	0	0
debt securities	1-0093-1		
derivatives	1-0093-2		
others	1-0093-3		
2. Financial assets available for sale	1-0093-4		
3. Others	1-0095		
Total for Group III:	*1-0090*	*0*	*0*
IV. Cash and cash equivalents			
1. Cash	1-0151		
2. Cash in demand deposits	1-0153		
3. Blocked funds	1-0155	0	1
4. Cash equivalents	1-0157		
Total for Group IV:	*1-0150*	*0*	*1*
V. Deferred expenses	*1-0160*		
TOTAL FOR SECTION "B" (I+II+III+IV+V)	1-0200	816	776
TOTAL ASSETS (A + B):	1-0300	26 881	26 841

D. CURRENT LIABILITIES			
I. Commercial and other obligations			
1. Liabilities for loans received from banks and non-bank financial institutions	1-0612	6 104	0
2. Current portion of non-current liabilities	1-0510-2		
3. Current liabilities, including:	1-0630	2 567	2 515
liabilities to related companies	1-0611		
liabilities for trade loans received	1-0614		0
obligations to suppliers and customers	1-0613	2 072	2 072
advances received	1-0613-1	247	247
obligations to staff	1-0615	96	85
liabilities to insurance companies	1-0616	7	3
tax liabilities	1-0617	145	108
4. Others	1-0618	1 312	1 103
5. Provisions	1-0619		
Total for Group I:	*1-0610*	*9 983*	*3 618*
II. Other current liabilities	*1-0610-1*		
III. Deferred income	*1-0700*		
IV. Funding	*1-0700-1*		
TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	9 983	3 618
EQUITY, MINORITY INTEREST AND LIABILITIES (A+B+C+D):	1-0800	26 881	26 841

Date of compilation: 28.7.2026 г.

Compiled by: OPTIMA AUDIT AD

Representing:

Оптима Одит АД · София Sofia · Optima Audit AD

ИНТЕРКАПИТАЛ ПРОПЪРТИ ДИВЕЛОПМЪНТ * АДСИЦ * София

INCOME STATEMENT
on an individual basis

INTERCAPITAL PROPERTY DEVELOPMENT REIT
UIC: 131397743
30.06.2026

(in thousands of euros)

EXPENSES	Line code	Current period	Previous period	REVENUE	Line code	Current period	Previous period
a	b	1	2	a	b	1	2
A. Operating costs				A. Operating income			
I. Expenditures by economic elements				*I. Net sales revenue of:*			
1. Material costs	2-1120		1	1. Production	2-1551		
2. Costs for external services	2-1130	28	42	2. Goods	2-1552		157
3. Depreciation expenses	2-1160			3. Services	2-1560	31	
4. Remuneration expenses	2-1140	14	13	4. Others	2-1556		
5. Insurance costs	2-1150	3	2	*Total for Group I:*	*2-1610*	*31*	*157*
6. Carrying amount of assets sold (excluding production)	2-1010		308				
7. Change in inventories of production and work in progress	2-1030			*II. Revenue from financing*	*2-1620*		
8. Others, including:	2-1170	8	46	including from the government	2-1621		
asset impairment	2-1171						
provisions	2-1172			*III. Financial income*			
Total for Group I:	*2-1100*	*53*	*412*	1. Interest income	2-1710		
				2. Dividend income	2-1721		
II. Financial costs				3. Positive differences from operations with financial assets and instruments	2-1730		
1. Interest expenses	2-1210	179	179	4. Positive differences from changes in exchange rates	2-1740		
2. Negative differences from transactions with financial assets and instruments	2-1220			5. Others	2-1745		
3. Negative differences from changes in exchange rates	2-1230		0	*Total for Group III:*	*2-1700*	*0*	*0*
4. Others	2-1240	20	0				
Total for Group II:	*2-1200*	*199*	*179*				
B. Total activity costs (I + II)	2-1300	252	591	**B. Total operating income (I + II + III):**	*2-1600*	31	157
C. Profit from operations	2-1310	0	0	**C. Loss from operations**	*2-1810*	*221*	*434*
III. Share of profits of associates and joint ventures	*2-1250-1*			***IV. Share of loss of associates and joint ventures***	2-1810-1		
IV. Extraordinary expenses	*2-1250*			***V. Extraordinary income***	2-1750		
D. Total costs (B+ III +IV)	*2-1350*	*252*	*591*	**D. Total revenue (B + IV + V)**	*2-1800*	31	157
E. Profit before tax	2-1400	0	0	**E. Loss before tax**	*2-1850*	221	434
V. Tax expenses	*2-1450*	*0*	*0*				
1. Current corporate income tax expenses	2-1451						
2. Expense/(saving) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
E. Profit after tax (D - V)	2-0454	0	0	**E. Loss after tax (D + V)**	2-0455	221	434
including for minority participation	2-0454-1			**including for minority participation**	2-0455-1		
G. Net profit for the period	2-0454-2	0	0	**G. Net loss for the period**	2-0455-2	221	434
All (G+ V + E):	2-1500	252	591	**All (G + E):**	2-1900	252	591

Note: Reference No. 2 - Income statement is prepared only on an accrual basis.

Date of compilation: 28.7.2026 г.

Compiled by: OPTIMA AUDIT AD

Representing:

София
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ИНТЕРКАПИТАЛ ПРОПЪРТИ ДИВЕЛОПМЪНТ * АДСИЦ *
СОФИЯ

DIRECT CASH FLOW STATEMENT
on an individual basis

INTERCAPITAL PROPERTY DEVELOPMENT REIT
UIC: 131397743
30.06.2026

(in thousands of euros)

CASH FLOWS	Line code	Current period	Previous period
a	b	1	2
A. Cash flows from operating activities			
1. Customer receipts	3-2201	0	228
2. Payments to suppliers	3-2201-1	0	-39
3. Payments/receipts related to financial assets held for trading	3-2202		
4. Payments related to remuneration	3-2203	0	-5
5. Taxes paid/refunded (excluding corporate income tax)	3-2206	0	-5
6. Corporate taxes paid on profits	3-2206-1		
7. Interest received	3-2204		
8. Bank fees and interest paid on short-term working capital loans	3-2204-1		
9. Exchange rate differences	3-2205		
10. Other receipts/payments from operating activities	3-2208		
Net cash flow from operating activities (A):	**3-2200**	0	179
B. Cash flows from investing activities			
1. Purchase of fixed assets	3-2301		
2. Proceeds from sale of fixed assets	3-2301-1		
3. Loans granted	3-2302		
4. Repaid (paid) loans, including financial leasing	3-2302-1		
5. Interest received on loans granted	3-2302-2		
6. Purchase of Investments	3-2302-3		
7. Proceeds from sale of investments	3-2302-4		
8. Dividends received from investments	3-2303		
9. Exchange rate differences	3-2305		
10. Other receipts/payments from investment activities	3-2306		
Net flow from investment activity (B):	**3-2300**	0	0
C. Cash flows from financing activities			
1. Proceeds from the issuance of securities	3-2401		
2. Payments upon repurchase of securities	3-2401-1		
3. Proceeds from loans	3-2403		
4. Paid loans	3-2403-1		
5. Paid liabilities under leasing contracts	3-2405		
6. Interest, fees, commissions paid on investment loans	3-2404		
7. Dividends paid	3-2404-1		
8. Other receipts/payments from financial activities	3-2407	-1	-179
Net cash flow from financing activities (B):	**3-2400**	-1	-179
D. Changes in cash during the period (A+B+C):	**3-2500**	-1	0
E. Cash at the beginning of the period	***3-2600***	*1*	*1*
F. Cash at the end of the period, including:	***3-2700***	*0*	*1*
cash on hand and in bank accounts	*3-2700-1*		
blocked funds	*3-2700-2*		

Note:

In the cell "Cash at the beginning of the period" the value of the cash at the beginning of the respective year is entered.

Date of compilation: 28.7.2026 г.

Compiled by: OPTIMA AUDIT AD

Representing:

ИНТЕРКАПИТАЛ ПРОПЪРТИ ДИВЕЛОПМЪНТ АДСИЦ * СОФИЯ *

Оптима Одит АД · София · Sofia · Optima Audit AD

STATEMENT OF CHANGES IN EQUITY
on an individual basis

INTERCAPITAL PROPERTY DEVELOPMENT REIT
UIC: 131397743
30.06.2026

(in thousand euros)

INDICATORS	Line code	Capital stock	Reserves					Accumulated profits/losses		Translation reserve	Total equity	Minority participation
			issue premiums (premium	reserve of subsequent assessments	target reserves			profit	loss			
					common	specialized	others					
a		1	2	3	4	5	6	7	8	9	10	11
Line code - b		1-0410	1-0410	1-0422	1-0424	1-0425	1-0426	1-0452	1-0453	4-0426-1	1-0400	1-0400-1
Balance at the beginning of the reporting period	4-01	14 197	3 912	5 290	1	0		8 971	-15 252		17 119	0
Changes in opening balances due to:	4-15	0	0	0	0	0	0	0	0	0	0	0
Effect of changes in accounting policy	4-15-1										0	
Fundamental mistakes	4-15-2										0	
Adjusted balance at the beginning of the reporting period	4-01-1	14 197	3 912	5 290	1	0	0	8 971	-15 252	0	17 119	0
Net profit/loss for the period	4-05							0	-221		-221	
1. Distribution of profit for:	4-06	0	0	0	0	0	0	0	0	0	0	0
dividends	4-07										0	
others	4-07-1										0	
2. Covering losses	4-08										0	
3. Subsequent valuations of fixed tangible and intangible assets, incl.	4-09	0	0	0	0	0	0	0	0	0	0	0
increases	4-10										0	
discounts	4-11										0	
4. Subsequent valuations of financial assets and instruments, including	4-12	0	0	0	0	0	0	0	0	0	0	0
increases	4-13										0	
discounts	4-14										0	
5. Effect of deferred taxes	4-16-1										0	
6. Other amendments	4-16										0	
Balance at the end of the reporting period	4-17	14 197	3 912	5 290	1	0	0	8 971	-15 473	0	16 898	0
7. Changes from translations of annual financial statements of enterprises abroad	4-18										0	
8. Changes from recalculation of financial statements in case of hyperinflation	4-19										0	
Equity at the end of the reporting period	4-20	14 197	3 912	5 290	1	0	0	8 971	-15 473	0	16 898	0

Note: The line "Balance at the beginning of the reporting period" indicates the balance at the end of the previous year.

Date of compilation: 28.7.2026 г.

Compiled by: OPTIMA AUDIT AD

Representing:

ИНТЕРКАПИТАЛ ПРОПЪРТИ ДИВЕЛОПМЪНТ * АДСИЦ * СОФИЯ

Оптима Одит АД · София · Sofia · Optima Audit AD

EPORT ON INVESTMENTS IN SUBSIDIARIES, JOINT STOCK COMPANIES, ASSOCIATED COMPANIES AND OTHER ENTERPRISES

INTERCAPITAL PROPERTY DEVELOPMENT REIT
UIC: 131397743
30.06.2026

(in thousands of euros)

Name and registered office of the enterprises in which the investments are made	Line code	Investment amount	Percentage of investment in the capital of the other enterprise	Investment in securities admitted to trading on a stock exchange	Investment in securities not admitted to trading on a stock exchange
a	b	1	2	3	4
A. IN THE COUNTRY					
I. Investments in subsidiaries					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total I:	***8-4001***	***0***		***0***	***0***
II. Investments in joint ventures					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total II:	***8-4006***	***0***		***0***	***0***
III. Investments in associated enterprises					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total III:	***84011***	***0***		***0***	***0***

IV. Investments in other enterprises					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total IV:	*8-4016*	*0*		*0*	*0*
Total for the country (I+II+III+IV):	*8-4025*	*0*		*0*	*0*
B. ABROAD					
I. Investments in subsidiaries					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total I:	*8-4030*	*0*		*0*	*0*
II. Investments in joint ventures					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total II:	*8-4035*	*0*		*0*	*0*

III. Investments in associated enterprises					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total III:	***8-4040***	***0***		***0***	***0***
IV. Investments in other enterprises					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total IV:	***8-4045***	***0***		***0***	***0***
Total amount for abroad (I+II+III+IV):	***8-4050***	***0***		***0***	***0***

Date of compilation: 28.7.2026 г.

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ИНТЕРКАПИТАЛ ПРОПЪРТИ ДИВЕЛОПМЪНТ · СОФИЯ · АДСИЦ

NON-CURRENT ASSETS REPORT

INTERCAPITAL PROPERTY DEVELOPMENT REIT
UIC: 131397743
30.06.2026

(in thousands of euros)

	INDICATORS	Line code	Carrying amount of non-current assets: at the beginning of the period	of those who entered during the period	of those who left during the period	at the end of the period (1+2-3)	Reassessment: increase	Reassessment: decrease	Revalued value (4+5-6)	Amortization: at the beginning of the period	calculated during the period	written off during the period	at the end of the period (8+9-10)	Reassessment: increase	Reassessment: decrease	Revalued depreciation at the end of the period (11+12-13)	Carrying amount for the current period (7-14)
	a	b	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
I.	**Property, plant and equipment**																
1.	Lands (terrains)	5-1001	4 812			4812			4812				0			0	4812
2.	Buildings and structures	5-1002				0			0				0			0	0
3.	Machinery and equipment	5-1003	1			1			1	1			1			1	0
4.	Facilities	5-1004				0			0				0			0	0
5.	Means of transport	5-1005				0			0	3			3			3	-3
6.	Business inventory	5-1007-1	3			3			3				0			0	3
7.	R-di for acquisition and liquidation of assets in an economic manner	5-1007-2				0			0				0			0	0
8.	Others	5-1007	278			278			278	278			278			278	0
	Total I:	*5-1015*	*5094*	*0*	*0*	5094	*0*	*0*	5094	*282*	*0*	*0*	282	*0*	*0*	282	4812
II.	**Investment properties**	*5-1037*	21 253		0	21253			21253				0			0	21253
III.	**Biological assets**	*5-1006*				0			0				0			0	0
IV.	**Intangible assets**					0			0				0			0	0
1.	Property rights	5-1017				0			0				0			0	0
2.	Software products	5-1018				0			0				0			0	0
3.	Development products	5-1019				0			0				0			0	0
4.	Others	5-1020				0			0				0			0	0
	Total IV:	*5-1030*	*0*	*0*	*0*	0	*0*	*0*	0	*0*	*0*	*0*	0	*0*	*0*	0	0
V.	**Financial assets (excluding long-term receivables)**																
1.	*Investments in:*	5-1032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	subsidiaries	5-1033				0			0				0			0	0
	joint ventures	5-1034				0			0				0			0	0
	associated companies	5-1035				0			0				0			0	0
	other enterprises	5-1036				0			0				0			0	0
2.	*Held to maturity:*	5-1038	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	government securities	5-1038-1				0			0				0			0	0
	bonds, including:	5-1038-2				0			0				0			0	0
	municipal bonds	5-1038-3				0			0				0			0	0
	Other investments held to maturity	5-1038-4				0			0				0			0	0
3.	Others	5-1038-5				0			0				0			0	0
	Total V:	*5-1045*	*0*	*0*	*0*	0	*0*	*0*	0	*0*	*0*	*0*	0	*0*	*0*	0	0
VI.	**Commercial reputation**	*5-1050*				0			0				0			0	0
	Grand total (I+ II+ III+ IV+V+VI)	5-1060	26347	0	0	26347	0	0	26347	282	0	0	282	0	0	282	26065

Note: Enterprises that have their own non-current tangible assets abroad submit a separate report for each country.

Date of compilation: 28.7.2026 г.

Compiled by: OPTIMA AUDIT AD

Representing: ....

ИНТЕРКАПИТАЛ ПРОПЪРТИ ДИВЕЛОПМЪНТ * АДСИЦ * СОФИЯ

Оптима Одит АД · София · Sofia · Optima Audit AD

REPORT ON RECEIVABLES, LIABILITIES AND PROVISIONS

INTERCAPITAL PROPERTY DEVELOPMENT REIT
UIC: 131397743
30.06.2026

A. RECEIVABLES *(in thousands of euros)*

INDICATORS	Line code	Amount of receivables	Liquidity rate	
			up to 1 year	over 1 year
a	b	1	2	3
I. Unpaid capital	***6-2010***			0
II. Non-current trade and other receivables				
1. Receivables from related companies, including:	6-2021	0	0	0
- loans provided	6-2022			0
- sale of assets and services	6-2241			0
- others	6-2023			0
2. Receivables from trade loans granted	6-2024			0
3. Other long-term receivables, including:	6-2026	0	0	0
- financial leasing	6-2027			0
- others	6-2029			0
All about II:	***6-2020***	***0***	***0***	***0***
III. Tax assets				0
Deferred tax assets	***6-2030***			*0*
IV. Current trade and other receivables				
1. Receivables from related companies, including:	6-2031	0	0	0
loans provided	6-2032			0
- from sales	6-2033			0
- others	6-2034			0
2. Receivables from customers and suppliers	6-2035	567	567	0
3. Receivables from advances provided	6-2036			0
4. Receivables from trade loans granted	6-2037			0
5. Judicial claims	6-2039			0
6. Awarded claims	6-2040			0
7. Taxes for recovery, including:	6-2041	0	0	0
- corporate taxes on profits	6-2043			0
- value added tax	6-2044			0
- recoverable tax temporary differences	6-2045			0
- other taxes	6-2046			0
8. Other short-term receivables, including:	6-2047	249	249	0
by lacks and counts	6-2048			0
- from insurance organizations	6-2049			0
- on complaints	6-2050			0
- others	6-2051	249	249	0
All about IV:	***6-2060***	***816***	***816***	*0*
TOTAL RECEIVABLES (I+II+III+IV):	**6-2070**	**816**	**816**	0

B. OBLIGATIONS *(in thousands of euros)*

INDICATORS	Line code	Amount of the obligation	Degree of demand		Collateral value
			up to 1 year	over 1 year	
a	b	1	2	3	4
I. Non-current trade and other liabilities					
1. Liabilities to related companies, including from:	6-2111	0	0	0	0
- loans	6-2112			0	
- supplies of assets and services	6-2113			0	
- others	6-2244			0	
2. Liabilities for loans received from banks and non-bank financial institutions, including:	6-2114	0	0	0	0
- banks, including:	6-2115			0	
overdue	6-2116			0	
- non-bank financial institutions, including:	6-2114-1			0	
overdue	6-2114-2			0	
3. Obligations under ZUNK	6-2123-1			0	
4. Liabilities for trade loans received	6-2118			0	
5. Bond obligations	6-2120			0	
6. Other long-term liabilities, including:	6-2123			0	
- under financial leasing	6-2124			0	
All about I:	*6-2130*	*0*	*0*	*0*	*0*
II. Tax liabilities					
Deferred tax liabilities	*6-2122*			0	
III. Current trade and other liabilities					
1. Liabilities to related companies, including from:	6-2141	0	0	0	0
- delivered assets and services	6-2142			0	
- dividends	6-2143			0	
-others	6-2143-1			0	
2. Liabilities for loans received from banks and non-bank financial institutions, including:	6-2144	0	0	0	0
- to banks, incl.	6-2145			0	
- overdue	6-2146			0	
- non-bank financial institutions, incl.	6-2144-1			0	
overdue	6-2144-2			0	
3. Current portion of non-current liabilities:	6-2161-1	6104	6104	0	0
- according to ZUNK	6-2161-2			0	
- on bond loans	6-2161-3	6 104	6 104	0	
- on long-term loans received from banks and non-bank financial institutions	6-2161-4			0	
- others	6-2161-5			0	
4. Current liabilities:	6-2148	2567	2567	0	0
Trade loan liabilities	6-2147			0	
Obligations to suppliers and customers	6-2149	2 072	2 072	0	
Liabilities for advances received	6-2150	247	247	0	
Obligations to staff	6-2151	96	96	0	
Tax liabilities, including:	6-2152	145	145	0	0
- corporate profit tax	6-2154			0	
- value added tax	6-2155	2	2	0	
- other taxes	6-2156	143	143	0	
Liabilities to insurance companies	6-2157	7	7	0	
5. Other short-term liabilities	6-2161	1 312	1 312	0	
All about III:	*6-2170*	*9983*	*9983*	*0*	*0*
TOTAL OBLIGATIONS (I+II+III):	6-2180	9983	9983	0	0

C. PROVISIONS *(in thousands of euros)*

INDICATORS	Line code	At the beginning of the year	Magnification	Discount	At the end of the period
a	b	1	2	3	4
1. Provisions for legal obligations	6-2210				0
2. Provisions for constructive obligations	6-2220				0
3. Other provisions	6-2230				0
Total amount (1+2+3):	*6-2240*	*0*	*0*	*0*	*0*

Note: Receivables and payables from and to abroad are indicated in a separate statement for each country.

Date of compilation: 28.7.2026 г.

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Representing: ....

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Оптима Одит АД София Optima Audit AD Sofia

SECURITIES REFERENCE

INTERCAPITAL PROPERTY DEVELOPMENT REIT
UIC: 131397743
30.06.2026

(in thousands of euros)

INDICATORS	Line code	Type and number of securities			Value of securities			
		ordinary	privileged	converters	carrying amount	revaluation		revalued value (4+5-6)
						increase	reduction	
a	b	1	2	3	4	5	6	7
I. Non-current financial assets in securities								
1. Shares	7-3031							0
2. Bonds, including:	7-3035							0
municipal bonds	7-3035-1							0
3. Government securities	7-3036							0
4. Others	7-3039							0
Total I:	***7-3040***	***0***	***0***	***0***	***0***	***0***	***0***	***0***
II. Current financial assets in securities								
1. Shares	7-3001							0
2. Repurchased treasury shares	7-3005							0
3. Bonds	7-3006							0
4. Repurchased own bonds	7-3007							0
5. Government securities	7-3008							0
6. Derivatives and other financial instruments	7-3010-1							0
7. Others	7-3010							0
Total II:	***7-3020***	***0***	***0***	***0***	***0***	***0***	***0***	***0***

Note: Enterprises that hold foreign securities in the nature of short-term and long-term investments compile a separate report for each country.

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