

EY Bulgaria Whistleblowing Policy

Effective date: 17 December 2023



1. Executive summary	3
2. Purpose and scope of the Policy	3
3. Breach areas of the whistleblowing report	3
4. Reporting persons and other persons who are eligible for protection	4
4.1. Reporting persons subject to protection	5
4.2. Other persons eligible for protection	5
4.3. Anonymous whistleblowing reports	5
5. Reporting channels	5
5.1. Internal reporting channel	5
5.1.1. Reporting template	6
5.1.2. Inadmissible reports	7
5.2. External reporting channel	7
6. Protection against retaliation and identity protection of reporting persons	7
6.1. Protection against retaliation	7
6.2. Measures for protecting the identity of reporting persons	8
7. Receiving, registering and investigating a whistleblowing report	8
7.1 Receiving and registering a whistleblowing report	8
7.2 Investigating a whistleblowing report	9
8. Confidentiality and Protection of Personal Data	11
8.1. Duty of confidentiality	11
8.2. Processing of personal data	11
8.3. Data subject rights	11
8.4. Data retention periods	11
9. Submission of an external report to the Commission for Personal Data Protection	12
10. Final provisions	12

1. Executive summary

At EY, we are guided by our EY values and the EY Global Code of Conduct. Our commitment to integrity and professionalism is set forth in our Global Code of Conduct (https://www.ey.com/en_gl/global-code-of-conduct), which provides a clear set of standards for all our business conduct. Deviations from, or violations of, the Global Code of Conduct are unacceptable, and EY people or our clients or suppliers should raise issues without any fear of retaliation or discrimination.

This EY Bulgaria Whistleblowing Policy supports and builds upon the EY's Global Code of Conduct by setting out the principles for making, receiving, investigating, and addressing reports raised by whistleblowers in compliance with the Protection of Persons Reporting or Publicly Disclosing Information on Breaches Act (the "Whistleblower Protection Act"). It outlines the appropriate escalation paths, refers to legislative terms, where relevant, and sets out the applicable responsibilities and obligations.

This Policy applies to all entities that are members of the EY Network in Bulgaria as follows: Ernst & Young Audit OOD ("EY Audit"), Ernst & Young Bulgaria EOOD ("EY Bulgaria"), Ernst & Young Law Partnership ("EY Law") and EY Regional Shared Services EOOD („EY RSS") (hereinafter collectively referred to as "EY Bulgaria" or "EY"), including to all EY Personnel, Service Lines and Central Business Service (CBS) functions that are part of EY Bulgaria.

The Policy contains guidance about:

- ▶ Making a whistleblowing report.
- ▶ Receiving a whistleblowing report.
- ▶ Protections available to Whistleblowers (hereinafter also referred to as "reporting person").
- ▶ EY's process to investigate whistleblowing reports.

For matters not explicitly arranged in this Policy, the provisions of the Whistleblower Protection Act, as well as applicable secondary legislation shall apply.

2. Purpose and scope of the Policy

The Policy aims to provide clarity on how a person can make a report pursuant to the Whistleblower Protection Act and how EY Bulgaria will support whistleblowers so that they:

- ▶ Are encouraged to express their concerns.
- ▶ Know how and where to report their concerns.
- ▶ Know their rights.
- ▶ Know what will happen if they report their concerns.
- ▶ Feel safe in reporting their concerns.
- ▶ Will not be subject to retaliation, detriment or victimization in response to reporting their concerns.

The Policy applies to whistleblowing reports received from internal and external sources. In particular, the Policy applies to reporting persons who make a report pursuant to the Whistleblower Protection Act for breaches falling within the scope of the Whistleblower Protection Act. It also applies to third persons who are connected with and/or assist the reporting persons to make a report and who could suffer retaliation, such as colleagues or relatives of the reporting persons. In the next sections of the Policy, there is a detailed information about the categories of reporting persons and other persons who are subject to the protection provided by the Whistleblower Protection Act.

3. Breach areas of the whistleblowing report

The whistleblowing scheme provided by this Policy may be used to report breaches or public disclosure of information on breaches of the Bulgarian legislation and acts of the European Union that threaten or harm the public interest, arising in the context of EY Bulgaria activities, relating to any of the following areas as stipulated by the Whistleblower Protection Act:

- a. Public procurement.
- b. Financial services, products and markets, and prevention of money laundering and terrorist financing.
- c. Protection of the environment.
- d. Respect for privacy and protection of personal data.
- e. Security of network and information systems.
- f. Financial interests of the European Union.
- g. Rules of the internal market, competition and state aid.
- h. Cross-border tax arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.
- i. Committed criminal offence of a general nature.
- j. Payment of outstanding public state and municipal receivables.
- k. The labour law.
- l. Other areas falling within the scope of the Whistleblower Protection Act.

This Policy shall not apply for reporting breaches specifically exempted from the scope of the Whistleblower Protection Act, amongst which are breaches:

- a. Which have become known to persons exercising the legal profession and for whom there is a legal duty to comply with the professional secrecy.
- b. Of the confidentiality of health information referred to in Art. 27 of the Health Act.
- c. Of the secrecy of a court meeting.
- d. Of the rules of criminal proceedings.

4. Reporting persons and other persons who are eligible for protection

Reports shall be submitted on condition of faithful and reasonable belief that an offense or misdeed has been committed. Reporting persons shall make a report and, therefore, qualify for protection, as further specified in this Policy, provided that the following conditions are simultaneously met:

- A)** they have reasonable grounds to believe that the information on the breach in the report was correct at the time of its submission and that such information falls within the scope of the Whistleblower Protection Act; and
- B)** they have reported a breach under the conditions and according to the provisions of this Policy and the Whistleblower Protection Act.

A person who publicly discloses information about a breach is entitled to protection under the Whistleblower Protection Act where that person had reasonable cause to believe that the information about the breach was true at the time it was disclosed, and that the information falls within the scope of the Whistleblower Protection Act and either of the following conditions is met:

- A)** The person has submitted a report under the terms and conditions of the Whistleblowing Act, but the report has not been acted upon within the time periods provided for in the Whistleblower Protection Act.
- B)** The person has reasons to believe that:
 - a) The breach may constitute an imminent or obvious danger to the public interest or there is an emergency or a risk of irreversible harm.
 - b) In the case of an external whistleblowing report, there is a risk of retaliation or that the breach will not be effectively dealt with due to the risk of concealment or destruction of evidence, suspicion of collusion between the competent authority and the perpetrator of the breach, or complicity of the authority in the breach, as well as other specific circumstances of the case.

Protection under the Whistleblower Protection Act shall be granted to a reporting person and persons who publicly disclose information for breaches in the areas falling within the scope of the Whistleblower Protection Act from the

moment of submitting the report or the public disclosure of information on a breach.

4.1. Reporting persons subject to protection

A reporting person within the meaning of the Whistleblower Protection Act shall be a natural person who reports or publicly discloses information about a breach that has become known to him or her in their capacity as:

1. All EY persons on an employment and/or civil relationship with EY Bulgaria (“EY Persons”), including people who are being recruited for a job in EY Bulgaria, as well as former EY Persons.
2. A volunteer or an intern (paid or unpaid) in EY Bulgaria.
3. A partner, a shareholder, a sole owner of the capital, a member of the management or supervisory body of EY Bulgaria.
4. EY Bulgaria’s vendors, suppliers or subcontractors.

4.2. Other persons eligible for protection

Protection under the Whistleblower Protection Act shall also be granted to (for the purpose of this Policy, these persons shall also be regarded as “reporting persons” under the meaning of the Whistleblower Protection Act):

- ▶ Persons who assist the reporting person in the reporting process and their assistance shall be confidential.
- ▶ Persons who are connected with the reporting person because of the work or are relatives of the reporting person and who could suffer retaliation as a result of the reporting.
- ▶ Legal entities in which the reporting person holds a shareholding and for which he/she works or with whom he/she is otherwise connected in a work-related context.

4.3. Anonymous whistleblowing reports

Persons who have reported anonymously or publicly but anonymously have disclosed information on breaches and have subsequently been identified and have suffered retaliation shall qualify for protection pursuant to the Whistleblower Protection Act where the conditions for providing protections set out in section 4 above are met.

Otherwise, anonymous whistleblowing reports shall not be subject to investigations and the reporting person shall not benefit of the protection pursuant to the Whistleblower Protection Act. Such reports will be investigated pursuant to the EY rules for dealing with ethic matters or pursuant to other applicable requirements.

5. Reporting channels

The whistleblower may make a report via internal and external reporting channels as set out below in this section of the Policy. In order to be able to quickly prevent a breach or remedy consequences of such breach, a whistleblowing report should be made as a matter of priority through an internal whistleblowing channel, unless the whistleblower is at risk of retaliatory, discriminatory action or that no effective measures will be undertaken to verify the report or to remedy the breach.

5.1. Internal reporting channel

Breaches in the abovementioned areas should be reported to the Responsible Persons for Acceptance, Registering and Investigating of a Report (“EY Responsible Person(s)”) designated by EY Bulgaria for receiving, registering, and investigating whistleblowing reports, without fear of retaliation or delay, by any of the following internal reporting channels specifically designated for reporting pursuant to the Whistleblower Protection Act (choosing one or a combination of them):

a) In writing by:

- (i) **Sending an email to the following email addresses** (do not use this reporting option in case the report is against an EY Responsible Person):

For Ernst & Young Audit OOD: whistleblowerEYAudit@bg.ey.com

For Ernst & Young Bulgaria EOOD: whistleblowerEYBulgaria@bg.ey.com

For EY RSS EOOD: whistleblowerEYRSS@bg.ey.com and

For Ernst & Young Law Partnership: whistleblowerEYLaw@bg.ey.com

(ii) **Sending a mail parcel/envelope (by post or courier)** to the following address: Sofia, 47A, Tsarigradsko Shose Blvd., Polygraphia Office Center, floor 4. In this case, the envelope with the whistleblowing report should be marked with **“Reporting under the Whistleblower Protection Act. Strictly confidential! To be opened only by the EY Responsible Persons”** (the reporting person should specify on the envelope the name of the legal entity in relation to which the report is made: **EY Audit OOD, EY Bulgaria EOOD, EY Law Partnership and EY RSS**) and, in case the report is made against an EY Responsible Person - the name of the respective EY Responsible Person(s) who is to receive the report, so that the EY Responsible Person concerned not to be able to have access to the report). Upon receipt of a written whistleblowing report by parcel, the EY Responsible Person(s) will draw up a protocol detailing the contents of the parcel. The protocol is an integral part of the report; or

(iii) **By delivering in person the written report** to the EY Responsible Person(s)

(iv) **The reporting person may also use for reporting the local tiers of EY Ethics Hotline ([EthicsPoint - EY](#))**. There are four separate local tiers, each named on the legal name of the EY entities in Bulgaria, to report breaches under the scope of the Whistleblower Protection Act. In addition, if the reporting person makes his/her report against any of the EY Responsible Persons, the reporting person should submit the report by using the local tiers of EY Ethics Hotline. In this case, the EY Responsible Person concerned shall be automatically excluded from access to the report which will not be visible to him/her and the report shall be distributed solely to the EY Responsible Persons which are not subject to the report. EY Ethics Hotline is operated by an independent external organization, NAVEX (www.navex.com). More information about how EY Ethics Hotline operates is available in FAQ at [faq.pdf \(ethicspoint.com\)](#).

In case the reporting person makes the whistleblowing report using the local tiers of EY Ethics Hotline, the report shall be investigated only by the EY Responsible Person(s) (excluding the one against who the report is made) and the report shall not be visible to any other persons from the EY network.

Reporting persons may use the central EY Ethics Hotline to report any matters that might fall outside of the scope of this Policy and the Whistleblower Protection Act.

b) **Orally, at the request of the reporting person** by a personal pre-arranged meeting with the EY Responsible Person.

5.1.1. Reporting template

When the report is made in writing (electronic email, mail/envelope/parcel by post or courier) via the internal channel, the reporting persons should make their whistleblowing reports following a template (“reporting template”) which is available at https://assets.ey.com/content/dam/ey-sites/ey-com/en_bg/legal/formular-registration.pdf. Before completing and submitting a whistleblowing report via the internal reporting channels described above, the reporting person should carefully read the instructions of the reporting template. The reporting person should complete parts I-V (including) of the reporting template.

The reporting person is not obliged to use the reporting template when he/she makes a report via the local tiers of EY Ethics Hotline.

When the received written whistleblowing report **is not made** in line with the reporting template, the EY Responsible Person(s) shall document and register the report in the registry of whistleblowing reports by completing the reporting template. This also applies to whistleblowing reports received via the local tiers of EY Ethics Hotline, which are not based on the reporting template.

Oral reports shall be documented and registered by completing a form observing the reporting template by the EY Responsible Person(s), who shall propose to the reporting person to sign it if he/she so wishes.

The report may be accompanied by any sources of information supporting the statements made and/or references to documents, including the indication of data on persons who could confirm the reported data or provide additional information.

5.1.2. Inadmissible reports

No proceedings in accordance with the Whistleblower Protection Act shall be initiated on:

- (i) Anonymous reports. Unless the conditions of the Whistleblower Protection Act are met, anonymous whistleblowing reports shall not be subject to investigations and the reporting person shall not benefit of the protection pursuant to the Whistleblower Protection Act. Such reports will be investigated pursuant to the EY rules for dealing with ethic matters or other applicable requirements.
- (ii) Reports relating to breaches committed more than two years ago.

5.2. External reporting channel

The Commission for Personal Data Protection (the “Central Authority for External Reporting” or the “Commission”) is the central authority for external reporting and protection of the persons to whom such protection is granted within the meaning of Whistleblower Protection Act.

The reporting persons have the right to make their reports via the external reporting channel maintained by the Central Authority for External Reporting. All persons reporting via such external channels shall be subject to the protection provided by the Whistleblower Protection Act.

The reporting persons have the right to publicly disclose information on breaches falling under the scope of the Whistleblower Protection Act.

6. Protection against retaliation and identity protection of reporting persons

The persons that are entitled to the protection provided by the Whistleblower Protection Act are set out in subsection 4.1 and 4.2. of section 4 of this Policy and are collectively referred to hereinafter in this section as “reporting persons”.

Protection under the Whistleblower Protection Act shall be granted from the moment of submitting the report or the public disclosure of information on a breach.

The person concerned (against whom the report is submitted) shall enjoy to a full extent his/her rights of protection and fair trial, as well as the presumption of innocence, including to be heard, and of his or her right of access to documents related to him/her.

6.1. Protection against retaliation

EY does not tolerate retaliation and does not permit discrimination or retaliation of any kind for good faith reports of illegal or unethical behavior.

EY encourages people to report concerns regarding illegal behavior and EY is committed to protect people who raise such concerns from retaliation, including threats of retaliation and attempts of retaliation.

Any form of retaliation (as of the date the whistleblowing report has been submitted) shall be prohibited against the reporting persons and persons who publicly disclosed information on breaches, having the character of repression and putting them at a disadvantage, as well as threats or attempts for such actions. Pursuant to the applicable legislation, retaliation may include suspension, dismissal or termination of employment or civil relationship, demotion or withholding of promotion, reduction in wages, change in working hours or nature of work or place of work, negative performance assessment, intimidation, discrimination, intentional damage to the person’s reputation and etc.

EY has in place reasonable measures to monitor and ensure there is no retaliation against reporting persons and other persons that are subject to the protection under the Whistleblower Protection Act. Retaliation is a serious violation of the EY Global Code of Conduct and might be subject to disciplinary action, which could also be termination of employment or civil relationship.

6.2. Measures for protecting the identity of reporting persons

EY shall take appropriate measures to protect the information related to the reported breaches and to protect the identity of the reporting persons and other persons mentioned in the report. The identity of reporting person is a strictly confidential information access to which have only the designated EY RESPONSIBLE PERSONS. Disclosure of the identity or information referred to in the preceding sentences shall be permitted only with the express written consent of the respective person.

Such measures shall include but are not limited to:

- a) Non-disclosure, directly or indirectly, of the identity and personal data of the person who submitted the report and of any other person named in the report.
- b) Non-disclosure of the circumstances and allegations contained in the report and non-disclosure of the facts and data which have become known in the context of investigating the report.
- c) Protecting from unauthorized access all written documents submitted or produced during the investigation of the report and not disclosing the information contained therein.
- d) The documents prepared, access to which in the course of work on the whistleblowing report is granted to persons with regard to their competence (inside and outside EY Bulgaria), must not contain data or information about the whistleblower or any other information from which the identity of the whistleblower may be directly or indirectly established.

The measures above shall also apply to the protection of the identity of the persons concerned (against who the whistleblower report has been submitted).

Notwithstanding the above, the identity of the reporting person and any other information from which his or her identity can be known directly or indirectly may be disclosed only where this is a necessary and proportionate obligation imposed by Bulgarian or European Union law in the context of investigations by national authorities or proceedings, including with a view to safeguarding the rights of protection of the person concerned (against whom the report is submitted). Before disclosing the identity or information related to the breaches reported, the EY Responsible Person(s) shall notify the reporting person of the necessity to disclose them. The notification shall be in writing and shall be reasoned. The reporting person shall not be notified when this may jeopardize the investigation or court proceedings.

7. Receiving, registering and investigating a whistleblowing report

7.1 Receiving and registering a whistleblowing report

Once a report is made via the designated internal reporting channel, it is received, registered and handled by the EY Responsible Persons.

The EY Responsible Persons shall be appointed by a resolution of the respective General Manager of EY Audit, EY Bulgaria, EY RSS and EY Law.

EY Responsible Persons may also perform other activities commissioned by EY Bulgaria in case their joint exercise does not lead to a conflict of interest or is otherwise incompatible, in which case the respective EY Responsible Person shall raise a concern for conflict of interest and shall withdraw from the specific case.

Each received whistleblowing report shall be registered by the EY Responsible Persons in a special corporate registry of whistleblowing reports (the "Registry"). The Registry is maintained internally by the designated EY RESPONSIBLE PERSONS of EY Bulgaria, separately stored and retained only in electronic encrypted form. The Registry is not public and only the EY Responsible Persons shall have access to it.

The Registry has a content provided by the Whistleblower Protection Act. The Registry shall be kept and maintained on a secure retrievable tool within the meaning of § 1, item. 18 of the Supplementary Provisions of the Whistleblower Protection Act by the EY Responsible Persons. The information in the Registry shall be stored in a way that ensures its confidentiality and security and allows for its reproduction without loss of data.

A whistleblowing report received through the internal channel shall be entered in the Registry with a Unique

Identification Number (UIN) generated from the Commission's website. The EY Responsible Person shall acknowledge receipt of the report within seven days of its registration in the Registry and shall provide the whistleblower with information on his/her UIN and the date of registering the report. Any subsequent information or communication relating to the report shall be attached to this UIN.

The entry in the Registry of circumstances which are not known at the time of filing the report and of other additional circumstances and/or observations shall be carried out in stages according to the information received in the course of examining the report. The phased addition of data to the Registry shall be accompanied by an indication of the current status of the report, as follows: "in the process of rectification", "not under consideration", "under consideration" and "closed".¹

The EY Responsible Person maintains up-to-date data in the Registry in Bulgarian, regardless of the language of communication with the reporting person.

7.2 Investigating a whistleblowing report

All whistleblowing reports received by EY Responsible Persons will be given due attention, treated confidentially, and will be investigated in a timely manner in line with the requirement of the Whistleblower Protection Act and this Policy.

It is recognized that each case reported is different and, therefore, will have to be handled in its unique way. Subject to the Whistleblower Protection Act's requirements, relevant EY experts may be involved to assist with the investigation as necessary depending on the nature of the issue.

All EY parties involved in dealing with the matter are obliged to maintain confidentiality and privacy and follow the timelines and procedures provided in this Policy.

An individual who is the subject matter of an investigation (concerned person, person against who the report is made) has rights that need to be respected.

As the complexity of cases may vary significantly, the timelines for investigation and review of each case may differ. The EY parties involved in dealing with the matter shall make their best efforts to complete the investigation and review as soon as practically possible, given the specifics of the case. The reporting person will be regularly updated whilst investigations are on-going by maintaining the balance between their right to be informed with confidentiality and privacy requirements.

In any case, the EY Responsible Persons will inform the reporting person regarding the actions that have been taken on the received report within a reasonable term, however, not exceeding three (3) months from confirming receipt of the report and where such confirmation was not made - not more than three months from the elapse of the confirmation term (7 days from the report's receipt).

Each whistleblowing report shall be verified for its admissibility, namely its regularity and authenticity. Within seven (7) days of receipt of the report, the

EY Responsible Persons carry out a regularity verification.

If irregularities are established, the reporting person shall be notified within seven days of receipt of the report to remedy the irregularities. The notification is sent considering the contact data and information provided by the reporting person.

If the irregularities are not rectified within this period, no verification shall be performed, and the procedure shall be closed without further actions or investigation. The whistleblowing report together with the enclosures thereto shall be returned to the reporting person.

No proceedings shall be instituted under the Whistleblower Protection Act in respect of anonymous reports or reports concerning breaches committed more than two years ago and the proceedings shall be closed.

Reports whose substance and content cannot be considered credible shall not be considered and investigated. Allegations which contain manifestly false or misleading statements of fact shall be returned with instructions to the sender to correct the allegations and to inform them of their liability for incrimination under the Penal Code.

¹ The criteria for determining the current status of the report are set out in Methodological Guidelines No. 1, adopted by Commission Decision No. 28 of 27 July 2023.

In such cases, the proceedings shall be closed.

If the report is admissible and subject to investigation, the EY Responsible Person(s):

1. Hear the person against whom the report is made or accept his/her written explanations and shall collect and evaluate the evidence specified by him/her.
2. Provide the person concerned with all the evidence collected and provide him/her with the opportunity to object it within seven (7) days, subject to the protection of the reporting person.
3. Provide an opportunity to the person concerned to present and indicate new evidence to be collected in the course of the investigation.
4. Liaise with the reporting person and, if necessary, request additional information from him/her and from third parties.

Upon confirmation of the facts presented in the report, the EY Responsible Person(s):

1. Organize the follow-up of the report and may require the assistance of other persons or departments within the structure of EY Bulgaria, who shall be bound with strict confidentiality obligations pursuant to this Policy and the Whistleblower Protection Act.
2. Propose to the General Manager to take specific measures in order to stop or prevent the breach where such a breach is found or where there is a real danger that it will be committed. On the basis of the received report and the proposals of the EY Responsible Person, the General Manager takes action within their competence to terminate the breach or to prevent it, if it has not started.
3. Refer the reporting person to the competent authorities when his/her rights are affected.
4. Forward the report to the Commission for the Protection of Personal Data (CPPD) where action by the external reporting authority is required, the reporting person being notified thereof in advance; where the report is directed against the employer of the reporting person, the employee responsible for handling the report shall refer the person to simultaneously report to the external reporting authority.

The investigation on the whistleblowing report shall be terminated:

1. Where the reported breach is minor and does not require further actions.
2. On a repetitive report which does not contain any new information essential to a breach in respect of which an investigation has already been completed, unless new legal or factual circumstances warrant follow-up.
3. Where there are grounds to believe that a criminal offence has been committed; the report and the materials related to it shall be promptly sent to the prosecutor's office. If the General Manager of the relevant EY entity is conflicted by the report and/or is a concerned person, the functions assigned to General Manager by these Rules will be performed by another person designated for the specific report with management functions in the relevant EY entity.

Within a period not exceeding three months after the acknowledgement of receipt of the report and/or the expiry of the period for acknowledging receipt of the report, if there has been no such acknowledgement, the EY Responsible Persons shall prepare a concise statement briefly describing the information contained in the report, the action taken, the final results of the verification, which shall be communicated in writing to the reporting person and to the person concerned within the specified period, together with the reasons for it, with due regard to the obligation to protect them.

In performing the aforesaid, all requirements of the Whistleblower Act regarding protection and non-disclosure of identity of the reporting persons shall be duly observed.

8. Confidentiality and Protection of Personal Data

8.1. Duty of confidentiality

The identity of the reporting person, the concerned person and third persons referred to in the report, such as witnesses or colleagues will not be disclosed to anyone beyond the Responsible Persons in EY Bulgaria, without the explicit consent of that person. This shall also apply to any other information from which the identity of the above-said persons may be directly or indirectly deduced.

By way of derogation from the above, the identity of the reporting person, the identity of the concerned person or other information contained in the report may be disclosed only where this is a necessary and proportionate obligation imposed by the European Union or national law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defense of the person concerned.

Disclosures made pursuant to the derogation provided for above shall be subject to appropriate safeguards. In particular, reporting persons shall be informed before their identity is disclosed, unless such information would jeopardize the related investigations or judicial proceedings.

8.2. Processing of personal data

Personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

8.3. Data subject rights

EY Bulgaria may limit certain rights of data subjects under Articles 15-22 GDPR with the view to comply with the confidentiality requirement as set out above or for the protection of reporting persons from retaliation.

In the examination of such privacy requests under the GDPR, EY Bulgaria takes the following steps:

- ▶ Evaluation of the fulfillment of the conditions of Articles 15-22 GDPR for the exercise of the rights by data subjects.
- ▶ Evaluation of conditions for not satisfying the data subject rights under the GDPR.
- ▶ Assessment of the necessity and proportionality of the limitations of the rights of data subjects.
- ▶ Documentation of the reasons for satisfying, partially satisfying or rejecting the requests.

Where the individual's privacy request is being rejected, EY Bulgaria provides the reasoning behind that.

The exercise of data subjects' rights shall be restricted to the extent and as long as necessary to address and prevent attempts by individuals to hinder reporting under this Policy or to impede, frustrate or slow down follow-up, in particular investigations, or to block attempts to find out the identity of reporting persons.

EY Bulgaria implements appropriate technical and organizational measures to ensure protection for personal data related to the whistleblowing process, which is appropriate to the risk vis-à-vis data subjects' rights, including the following:

- ▶ The EY Responsible Persons complies with strict conditions of confidentiality at all the stages of the whistleblowing process.
- ▶ The corporate Registry of whistleblowing reports is separately stored and retained only in electronic encrypted form with a robust access management.
- ▶ Appropriate corporate policies and technical measures are in place to ensure, monitor and assess the ongoing confidentiality, integrity, availability and resilience of processing systems involved.

8.4. Data retention periods

Reports and any information and data generated in the course of whistleblowing process shall be stored for a period of five (5) years from the closure of the whistleblowing process, unless further retention is necessary for

the needs of ongoing judicial (criminal, civil, labor or administrative) proceedings related to the subject matter of a specific report.

9. Submission of an external report to the Commission for Personal Data Protection

An external whistleblowing report for breaches falling within the framework of the Whistleblower Protection Act may be submitted directly to the Commission by the external reporting channel established and maintained by the Commission.

Such external report should be submitted in line with the requirements of the Whistleblower Protection Act. For more information about the requirements and how to submit an external report to the external reporting channel please visit cpdp.bg

10. Final provisions

- §1.** This Policy is adopted by each EY Bulgaria entity on the grounds of Art. 13, Para. 2 of the Whistleblower Protection Act.
- §2.** This Policy is effective as of 17 December 2023 and shall be reviewed and may be amended from time to time every three years.
- §3.** This Policy shall be published on the public website of EY Bulgaria, as well as on its Intranet in both Bulgarian and English. In case of conflict, the Bulgarian version shall prevail.