

To: Financial Supervisory Authority - Financial Instruments and Investments Sector
Bucharest Stock Exchange
Regulated Market

From: IMPACT DEVELOPER & CONTRACTOR S.A.

23 June 2025

CURRENT REPORT

according to the provisions of Law No. 24/2017 on issuers of financial instruments and market operations and Regulation No. 5/2018 of FSA on Issuers of Financial Instruments and Market Operations

IMPORTANT EVENTS TO BE REPORTED

Transactions of the type listed in Art. 234, Letter i) of FSA Regulation No. 5/2018, *i.e.* design agreements.

1. Contracting parties

IMPACT DEVELOPER & CONTRACTOR S.A., as Beneficiary
Impact Alliance Architecture S.R.L. (IAA), as Designer

2. Conclusion date and nature of the act

The design agreements were concluded on 20 June 2025, as follows:

- Design Agreement No. 11/20.06.2025, having as its object the provision of design services and the drafting of the necessary documentation for obtaining a Zonal Urbanism Plan (PUZ) for the plot of land located in Bucharest, Sector 6, Prelungirea Ghencea No. 402–412, construction yards category of use, with a surface area of 103,337 sq m, holding Cadastral No. 228609, registered with Land Book No. 228609 of UAT Bucharest, Sector 6; and the plot of land located in Bucharest, Sector 6, Drumul Valea Călmățuiului No. 22–36, construction yards category of use, with a surface area of 155,558 sq m, holding Cadastral No. 228608, registered with Land Book No. 228608 of UAT Bucharest, Sector 6.
- Design Agreement No. 12/20.06.2025, having as its object the provision of design services and the drafting of the necessary documentation for the MULTI-FAMILY RESIDENTIAL COMPLEX LOT 1 – GREENFIELD CONSTANȚA, building types: XA – GF+11F+Technical Floor; XB – GF+8F+Technical Floor; XC – GF+8F+Technical Floor; M1 – GF+11F+Technical Floor; M2 – GF+11F+Technical Floor; PARKING – B+GF+4F, representing Phase 2 of UTR M2 of the “Boreal Plus” project (“Boreal Plus Phase 2”).

3. Description of the object of the agreements

The cumulative value of the agreements concluded with Impact Alliance Architecture (IAA) by IMPACT exceeds 10% of the net turnover related to the latest annual financial statements. For this purpose, in accordance with the provisions of Art. 234 Letter i) of FSA Regulation No. 5/2018, Impact has the obligation to also report the cumulative value of such transactions.

4. Total value of the agreement

Value of the agreements:

- Design Agreement No. 11/20.06.2025: EUR 230,770 plus VAT
- Design Agreement No. 12/20.06.2025: EUR 135,443.19 plus VAT

The cumulative value of the design agreements concluded with Impact Alliance Architecture S.R.L. is EUR 3,301,530.98 plus VAT.

5. Mutual receivables

Impact Alliance Architecture S.R.L. has receivables towards Impact amounting to RON 109,186.40. IMPACT has no receivables towards Impact Alliance Architecture S.R.L.

6. Guarantees established, penalties stipulated

Beneficiary shall retain **five (5) %** of each invoice issued by Designer, in order to establish a good performance bond.

Penalties of 0.05% of each accepted and unpaid invoice shall be applied to Beneficiary for the late payment of the invoices and penalties of 0.05% applied to the value of the unexecuted/delayed phase shall be applied to Designer for failure to meet the deadlines for the submission of the documentation related to each stage.

7. Payment terms and modalities

The remuneration is structured according to the design stages and is conditional upon the submission by Designer of the complete documentation corresponding to each stage (the "Maturity Date").

IMPACT DEVELOPER & CONTRACTOR S.A.

General Manager

Câmpeanu Richard Dan-Sebastian

