

**THE ORDINARY GENERAL ASSEMBLY OF THE SHAREHOLDERS OF**

**IMPACT DEVELOPER & CONTRACTOR S.A.**

headquarters of Impact Developer & Contractor SA, Bucharest, District 1, 31-41 Padurea Mogosoaia  
Road, floor 2, Zip Code 014043

**PROJECT**

**DECISION No.1 of 29 April 2026, 10.00 a.m.**

*I. Convening*

The Ordinary Shareholders' General Assembly of the Company (hereinafter referred to as "EGMS") has been duly convened by:

- Convening notice published in:
  - o Romanian Official Gazette Part IV no.1871/27.03.2026;
  - o Jurnalul newspaper of 27.03.2026;
- Notification to the Bucharest Stock Exchange on 25.03.2026 and to FSA on 26.03.2026;
- Display at the Company's headquarters and on Company's website [www.impactsa.ro](http://www.impactsa.ro).

*II. The quorum*

At the Ordinary Shareholders' General Assembly of the company IMPACT DEVELOPER& CONTRACTOR S.A. (hereinafter referred to as "The Company"), were present the shareholders representing \_\_\_\_\_% of the total voting rights and \_\_\_\_\_% of the subscribed and paid up share capital, namely:

- \_\_\_\_\_ shares of the total number of 118,247,071 shares,
- \_\_\_\_\_ votes of the total number of 118,147,303 voting rights

the Ordinary Shareholders' General Assembly of the Company is statutory in accordance with the provisions of the art. 13 of the Articles of Incorporation of the company and legal in accordance with the provisions of the Law no. 31 of 1990, republished, as amended.

**III. THE MEETING**

- 1.** Approval of the Report of the Board of Directors related to the fiscal year 2025.
- 2.** Approval of the individual annual financial statements of IMPACT DEVELOPER & CONTRACTOR S.A. related to the year 2025, prepared in accordance with Order of the Minister of Public Finance No. 2844/2016 for the approval of the accounting regulations compliant with the International Financial Reporting Standards (IFRS) in PDF format, as well as the single electronic format of the individual Annual Financial Statements for the year 2025 prepared in accordance with the requirements of the ESEF Regulation (xHTML format).

3. Approval of the consolidated annual financial statements of IMPACT DEVELOPER & CONTRACTOR S.A. and its subsidiaries related to the year 2025, prepared in accordance with the International Financial Reporting Standards (IFRS) adopted by EU in PDF format, as well as the single electronic format of the consolidated Annual Financial Statements for the year 2025 prepared in accordance with the requirements of the ESEF Regulation (xHTML format).
4. Approval of the 2025 Annual Report, pursuant to Art. 65<sup>1</sup> of Law No. 24/2017.
5. Approval of distribution of the net profit achieved in 2025, amounting to RON 101,132,930, in accordance with the proposals of the Board of Directors, as follows:
  - RON 5,026,923 establishment of mandatory legal reserves;
  - RON 0 coverage of statutory/contractual reserves;
  - RON 362,850 coverage of losses resulting from the sale of equity instruments;
  - RON 95,743,157 shall remain undistributed.
6. Approval of the release of liability of the members of the Board of Directors for the fiscal year 2025.
7. Submission of the Remuneration Report for the Directors and Managers of Impact Developer & Contractor SA, for the year 2025, to the consultative vote of the OGM, having regard to the provisions of Article 107, Paragraph (6) of Law No. 24/2017 on issuers of financial instruments and market operations, as republished.
8. Approval of the activity program and approval of the income and expense consolidated budget for the fiscal year 2026, in accordance with the information materials.
9. Election of a new member of the Board of Directors of the Company to fill the vacancy following the resignation of Ms. Iuliana Mihaela Urda. The term of office for the elected director shall be equal to the period remaining until the expiry of the mandate for the vacant position, namely until 28 April 2029.
10. Approval of the remuneration due to the members of the Board of Directors and the Chairperson of the Board of Directors: *i.e.* EUR 4,480 gross/month (plus VAT, in the case of legal entities), for the members of the Board of Directors and EUR 6,720 gross/month (plus VAT, in the case of legal entities), for the Chairperson of the Board of Directors.
11. Empowerment of the Chairperson of the Board of Directors to sign the administration agreement with the elected director.
12. Approval of the remuneration policy of IMPACT DEVELOPER & CONTRACTOR S.A., updated and supplemented.
13. Approval of the participation of the members of the Board of Directors in the “Stock Option Plan 2026-2027” type program implemented by the Company under the following conditions:

- a) The members of the Board of Directors having specific positions within the Board of Directors, according to the regulation on its activity, have the right to participate in the "Stock Option Plan 2026-2027" type program, which represents additional remuneration according to Art. 153<sup>18</sup> (2) of Company Law No. 31/1990, being distributed a total maximum number of 55,000 shares.
  - b) The Board of Directors shall determine the amount of the additional remuneration for each member of the Board of Directors, based on the Remuneration Committee's recommendations, according to Art. 153<sup>18</sup> (2) and (4) of Company Law No. 31/1990.
  - c) For the members of the Board of Directors, the option right may be exercised after a period of 12 months from the date of granting the option right.
  - d) The option rights shall be granted until 30.09.2026.
  - e) After the lapse of the 12 month-period from the date of granting the option right, the members of the Board of Directors shall have to exercise this option right within one month.
- 14.** Updating the articles of incorporation with the new composition of the Board of Directors and empowering the Chairperson of the Board of Directors to sign the updated articles of incorporation.
- 15.** Empowerment, with the possibility of substitution, of the Chairperson of the Board of Directors to sign in the name of the shareholders the Meeting resolution, as well as any other documents in relation thereto and to fulfill any and all the formalities stipulated by law in order to obtain the registration and to ensure the opposability of the Meeting resolution towards third parties.
- 16.** Approval of the date of 21 May 2026 as a registration date that serves for the identification of the Company's shareholders upon which the effects of the decisions passed within the Meeting (the "**Registration Date**").
- 17.** Approval of the date of 20 May 2026 as *Ex - Date*.

IV. Regarding the items on the agenda, the following decisions were adopted:

1. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the Report of the Board of Directors related to the fiscal year 2025.*
2. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the individual annual financial statements of IMPACT DEVELOPER & CONTRACTOR S.A. related to the year 2025, prepared in accordance with Order of the Minister of Public Finance No. 2844/2016 for the approval of the accounting regulations compliant with the International Financial Reporting*

Standards (IFRS) in PDF format, as well as the single electronic format of the individual Annual Financial Statements for the year 2025 prepared in accordance with the requirements of the ESEF Regulation (xHTML format).

3. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the consolidated annual financial statements of IMPACT DEVELOPER & CONTRACTOR S.A. and its subsidiaries related to the year 2025, prepared in accordance with the International Financial Reporting Standards (IFRS) adopted by EU in PDF format, as well as the single electronic format of the consolidated Annual Financial Statements for the year 2025 prepared in accordance with the requirements of the ESEF Regulation (xHTML format).*
  
4. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the the 2025 Annual Report, pursuant to Art. 65<sup>1</sup> of Law No. 24/2017.*
  
5. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved distribution of the net profit achieved in 2025, amounting to RON 101,132,930, in accordance with the proposals of the Board of Directors, as follows:*
  - RON 5,026,923 establishment of mandatory legal reserves;
  - RON 0 coverage of statutory/contractual reserves;
  - RON 362,850 coverage of losses resulting from the sale of equity instruments;
  - RON 95,743,157 shall remain undistributed
  
6. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the release of liability of the members of the Board of Directors for the fiscal year 2025.*
  
7. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved submission of the Remuneration Report for the Directors and Managers of Impact Developer & Contractor SA, for the year 2025, to the consultative vote of the OGM, having regard to the provisions of Article 107, Paragraph (6) of Law No. 24/2017 on issuers of financial instruments and market operations, as republished.*

8. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the activity program and approval of the income and expense consolidated budget for the fiscal year 2026, in accordance with the information materials.*
9. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved election of a new member of the Board of Directors of the Company to fill the vacancy following the resignation of Ms. Iuliana Mihaela Urda. The term of office for the elected director shall be equal to the period remaining until the expiry of the mandate for the vacant position, namely until 28 April 2029.*
10. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the remuneration due to the members of the Board of Directors and the Chairperson of the Board of Directors: i.e. EUR 4,480 gross/month (plus VAT, in the case of legal entities), for the members of the Board of Directors and EUR 6,720 gross/month (plus VAT, in the case of legal entities), for the Chairperson of the Board of Directors.*
11. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved empowerment of the Chairperson of the Board of Directors to sign the administration agreements with the elected directors and of the General Manager to sign the administration agreement with the Chairperson of the Board of Directors.*
12. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the remuneration policy of IMPACT DEVELOPER & CONTRACTOR S.A., updated and supplemented.*
13. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the participation of the members of the Board of Directors in the "Stock Option Plan 2026-2027" type program implemented by the Company under the following conditions:*
  - a) The members of the Board of Directors having specific positions within the Board of Directors, according to the regulation on its activity, have the right to participate in the "Stock Option Plan 2026-2027" type program, which represents additional remuneration

according to Art. 153<sup>^</sup>18 (2) of Company Law No. 31/1990, being distributed a total maximum number of 55,000 shares.

- b) The Board of Directors shall determine the amount of the additional remuneration for each member of the Board of Directors, based on the Remuneration Committee's recommendations, according to Art. 153<sup>^</sup>18 (2) and (4) of Company Law No. 31/1990.
  - c) For the members of the Board of Directors, the option right may be exercised after a period of 12 months from the date of granting the option right.
  - d) The option rights shall be granted until 30.09.2026.
  - e) After the lapse of the 12 month-period from the date of granting the option right, the members of the Board of Directors shall have to exercise this option right within one month.
14. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved Updating the articles of incorporation with the new composition of the Board of Directors and empowering the Chairperson of the Board of Directors to sign the updated articles of incorporation.*
15. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved empowerment, with the possibility of substitution, of the Chairperson of the Board of Directors to sign in the name of the shareholders the Meeting resolution, as well as any other documents in relation thereto and to fulfill any and all the formalities stipulated by law in order to obtain the registration and to ensure the opposability of the Meeting resolution towards third parties.*
16. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the date of 21 May 2026 as a registration date that serves for the identification of the Company's shareholders upon which the effects of the decisions passed within the Meeting*
17. *With a total number of xxxxxxxxxxx valid votes, representing xxxxxxxxxxx shares and xxxxxxxx% of the share capital of the Company, out of which xxxxxxxxxxx votes "in favor", representing xxxxxxxx of the total number of votes held by the shareholders attending the Assembly, it was approved the date of 20 May 2026 as Ex – Date.*

Chairperson of the Board of Directors