DIVERSITY AND INCLUSION POLICY

ADOPTED BY IMPACT DEVELOPER & CONTRACTOR SA

1. Purpose and Scope

1.1. This Diversity and Inclusion Policy (the "**Policy**") sets forth the principles and framework governing the promotion of diversity, equal opportunity and inclusion within Impact Developer & Contractor SA (the "**Company**").

1.2. This Policy has been adopted in accordance with the provisions of the Corporate Governance Code of the Bucharest Stock Exchange, applicable as of 1 January 2025, the provisions of Law no. 11/2025 regarding gender balance on the management bodies of listed companies, as well as all other applicable legal and regulatory requirements concerning corporate governance and equal opportunities.

1.3. The Policy applies to all employees of the Company, members of the executive management, members of the Board of Directors, as well as to any persons acting in the name of or on behalf of the Company, as applicable.

1.4. The Policy is supplemented by the Internal Regulation adopted by the Company and by the Code of Conduct and Ethics, both governing aspects related to diversity and inclusion.

2. General Principles

2.1. The Company promotes equal opportunities and fair treatment in all organizational processes, including recruitment, selection, promotion, remuneration, professional training, and performance evaluation.

2.2. Decisions regarding employment and professional development are based on competencies, performance, and objective, neutral, and non-discriminatory criteria.

2.3. The Company does not tolerate any form of discrimination, harassment, intimidation, or conduct that affects a person's dignity.

2.4. The Company encourages a work environment based on mutual respect, collaboration, and the valuing of diversity in perspectives, experiences, and competencies.

3. Diversity at Organizational and Governing Body Level

3.1. **Diversity** – represents the range of differences that characterize individuals within the Company, including, but not limited to, gender, age, race, ethnicity, sexual orientation, disability, religion, socio-economic status, nationality, professional experience, competencies, and perspectives. In an organizational context, diversity reflects the variety of characteristics and experiences that contribute to improving the decision-making process and the Company's performance.

3.2. **Inclusion** – represents the process of creating and maintaining an environment in which all individuals are treated with respect, are encouraged to actively participate, express their views, and genuinely contribute to achieving the Company's objectives. Inclusion entails recognizing, accepting, and valuing individual differences, as well as ensuring fair access to opportunities and information.

4. Implementation and Responsibilities

4.1. The Company's executive management is responsible for implementing this Policy and for integrating the principles of diversity and inclusion into relevant internal regulations and procedures.

4.2. Internal processes shall be structured and conducted in a manner that ensures fair treatment, equal access to opportunities and full compliance with applicable legal and regulatory requirements.

5. Reporting and Measures

5.1. Any individual who considers that they have been subject to discrimination, harassment or conduct inconsistent with this Policy may submit a report through the applicable internal reporting channels, including the mechanism established under the Company's Whistleblowing Policy.

5.2. All reports shall be examined promptly, impartially and with due regard to confidentiality, in accordance with the Company's internal regulations and applicable legislation.

5.3. Where breaches are identified, the Company may take appropriate measures, including disciplinary measures, in accordance with applicable law and internal regulations.

6. Monitoring and Review

6.1. The application of this Policy may be subject to periodic review by the Company's management, including through internal reporting mechanisms and disclosures included in the corporate governance statement or other relevant reports.

6.2. This Policy may be revised whenever necessary, depending on developments in the regulatory framework or the Company's needs.