

Supporting material for Items 1 and 2 on the agenda of the Extraordinary General Meeting of Shareholders of IMPACT Developer & Contractor SA dated 29/30 April 2026

This note aims to present and justify Items 1 and 2 on the agenda of the Extraordinary General Meeting of Shareholders, concerning the approval of the share repurchase program and the implementation of the Stock Option Plan 2026-2027.

Items 1 and 2 on the agenda of the Extraordinary General Meeting of Shareholders are the following:

1. *Approval of the repurchase by the Company of its own shares, on the market on which the shares are listed and/or through public tender offers, in accordance with the applicable legal provisions, under the following conditions: (i) maximum 10% of the subscribed and paid-up share capital on the date of the resolution, partially for allocation to employees and/or directors and/or managers of the Company and/or affiliated legal entities and partially for the purpose of their cancellation and the corresponding reduction of the Company's share capital; (ii) at a minimum price equal to the market price on the BVB at the time of the acquisition and a maximum price of RON 6.*

The program will be performed for a maximum period of eighteen (18) months from the publication date of the resolution of the EGMS in the Official Gazette of Romania, Part IV. The repurchase transactions may only relate to fully paid shares and will be carried out only from the distributable profits or available reserves of the Company, as recorded in the latest approved annual financial statements, except for the legal reserves. The implementation of this repurchase program will be subject to the availability of the necessary sources of funding.

2. *Approval of the implementation of the "Stock Option Plan 2026-2027" program*

Approval of the implementation of a "Stock Option Plan" type program that aims at granting option rights for the acquisition of shares free of charge by the employees, members of the Company's management and/or the affiliated legal entities, namely the members of the Board of Directors and the managers of the Company, in order to maintain and motivate them, as well as for rewarding them for the activity carried out within the Company. The program shall be carried out under the following conditions:

*Under the "Stock Option Plan 2026-2027" program, option rights shall be granted for a maximum number of **200,000** shares, distributed as follows: to the employees – a maximum number of **65,000** shares, to the representative managers – a maximum number of **32,500** shares, to the employees of the affiliated legal entities – a maximum number of **47,500** shares, and to the members of the Board of Directors – a maximum number of **55,000** shares.*

- (a) *In the case of the option rights granted to employees and managers of the Company, the option right may be exercised after a period established by the decision of the Board of Directors for the implementation of the "Stock Option Plan 2026-2027" program, without the period being shorter than 12 months.*

- (b) *The “Stock Option Plan 2026-2027” program shall be open to the Company’s employees and managers and/or the affiliated legal entities, in observance of the non-discrimination principle.*
- (c) *The “Stock Option Plan 2026-2027” program shall be open to members of the Board of Directors, subject to the approval of the Ordinary General Meeting of Shareholders.*
- (d) *The Board of Directors shall be empowered to take all necessary measures and to fulfill all of the formalities required for the approval and implementation of the “Stock Option Plan 2026-2027” program, such as, but not limited to (i) determining the criteria based on which the option rights shall be granted to the Company’s managers and personnel and/or the affiliated legal entities; (ii) determining the positions in the organizational chart for which the “stock option plan” type program shall be applicable; (iii) the period between the date of granting the option right and the date of exercise of the option right, without the period being shorter than 12 months; (iv) the conditions for exercising the option right and, implicitly, for acquiring shares; (v) the term within which the holder of the option right has to exercise his option right; (vi) drafting and publishing information documents according to law, etc.*
- (e) *The implementation shall be made by the Company’s Board of Directors, in observance of the Resolution of the Extraordinary General Meeting of Shareholders, the Resolution of the Ordinary General Meeting of Shareholders and/or with the aid of a specialized consultant.*
- (f) *The programs shall be implemented in compliance with the legal obligations of drafting and publishing the information documents according to law and according to FSA’s applicable regulations.*

Considering the provisions of Company Law No. 31/1990, as republished, as subsequently amended and supplemented, of Law No. 24/2017 on issuers of financial instruments and market operations, of FSA Regulation No. 5/2018, as well as the provisions of the Company’s Articles of Association, corroborated with the Company’s Remuneration Policy and the strategic objectives regarding the retention and motivation of key personnel, the Board of Directors submits for the approval of the Extraordinary General Meeting of Shareholders the approval of the repurchase program of its own shares, as well as the implementation of a “Stock Option Plan 2026–2027”.

The proposal of these measures considers the implementation of variable remuneration mechanisms provided for in the Company’s Remuneration Policy, which establishes the use of financial instruments, including stock option plans, as a modality to align the interests of management and employees with those of the shareholders, as well as to stimulate medium and long-term performance. In this context, the proposed programs contribute to strengthening a sustainable framework for value creation and to increasing the Company’s competitiveness on the labor market.

As regards the repurchase program of its own shares, it is proposed in accordance with the provisions of Art. 103¹ of Law No. 31/1990, which allow the company to acquire its own shares under the conditions established by the extraordinary general meeting of shareholders, namely within a limit of maximum 10% of the subscribed and paid-up share capital, for a period not exceeding 18 months

from the date of the resolution's publication and at a price determined in relation to market conditions.

The repurchase program aims both at optimizing the capital structure and at ensuring the necessary framework for implementing the variable remuneration components in shares, as provided in the Remuneration Policy. Thus, the repurchased shares may be used, partially, for allocation to employees, directors, and managers, as well as to other eligible persons, within SOP-type programs, and, partially, for their cancellation and the corresponding reduction of the share capital, depending on the Company's decisions and market conditions.

The implementation of the repurchase program will be carried out in accordance with legal provisions and will be conditioned by the availability of funding sources, without affecting the Company's financial stability. Through this approach, the Company aims to maintain a balance between shareholder remuneration, future investments, and performance incentive mechanisms.

As regards the implementation of the "Stock Option Plan 2026–2027", this represents a variable remuneration instrument provided for and supported by the Company's Remuneration Policy, being designed to correlate the rewards granted with the performance and the evolution of the Company's market value. The program contributes to the retention and motivation of key personnel, as well as to the alignment of their interests with those of the shareholders.

The SOP program will allow the granting of option rights for the acquisition of shares to members of the executive management, members of the Board of Directors, employees, and other eligible persons, including affiliated legal entities, under the conditions established by the Board of Directors, upon the recommendation of the Remuneration Committee.

The granting and exercise of these rights will be conditioned upon the fulfilment of performance criteria and the observance of a minimum vesting period, which may not be shorter than 12 months, in line with the principles set forth in the Remuneration Policy.

Furthermore, the allocation of instruments within the SOP program will be carried out in compliance with the performance criteria and the Company's internal policies, being subject to the review and approval of the Board of Directors, upon the recommendation of the Remuneration Committee, in accordance with the applicable corporate governance framework.

Overall, the Board of Directors considers that the approval of the repurchase program and the "Stock Option Plan 2026–2027" is consistent with the Company's Remuneration Policy and contributes to strengthening the corporate governance framework, enhancing operational performance, and creating medium and long-term value for shareholders.