

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

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

25 March 2026

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: Convening of the Ordinary and Extraordinary General Meeting of Shareholders of IMPACT DEVELOPER & CONTRACTOR SA for 29/30 April 2026.

in accordance with Company Law No. 31/1990, republished, as further amended and supplemented ("Law No. 31/1990"), Law No. 24/2017 regarding issuers of financial instruments and market operations ("Law No. 24/2017"), Regulation No. 5/2018 of FSA on Issuers of Financial Instruments and Market Operations ("Regulation No. 5/2018") and the articles of incorporation of the Company, IMPACT DEVELOPER & CONTRACTOR SA

CALLS

- I. The **Ordinary General Meeting of Shareholders of the Company** (the "**Ordinary General Meeting**"), on the date of **29.04.2026, 10.00 a.m.**, at the headquarters of Impact Developer & Contractor SA, 2nd Floor, Bucharest, District 1, 31-41 Padurea Mogosoia Road, Zip Code 014043. In case the legal and statutory conditions for holding the Ordinary General Meeting are not met on the date of 29.04.2026, the Ordinary General Meeting shall take place on 30.04.2026, at the same address, at the same hour, with the same agenda and with the same reference date.
- II. The **Extraordinary General Meeting of Shareholders of the Company** (the "**Extraordinary General Meeting**"), on the date of **29.04.2026, 10.30 a.m.**, at the headquarters of Impact Developer & Contractor SA, 2nd Floor, Bucharest, District 1, 31-41 Padurea Mogosoia Road, Zip Code 014043. In case the legal and statutory conditions for holding the Extraordinary General Meeting are not met on the date of 29.04.2026, the Extraordinary General Meeting shall take place on 30.04.2026, at the same address, at the same hour, with the same agenda and with the same reference date.

Only the persons registered as shareholders at the reference date of **16.04.2026** (the "**Reference Date**") in the register of shareholders of the Company held by Depozitarul Central S.A. have the right to attend, and vote in, the Ordinary and Extraordinary General Meetings of Shareholders.

- 1) **THE ORDINARY GENERAL MEETING OF SHAREHOLDERS** shall have the following agenda:
 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. 65¹ 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:
 - a) RON 5,026,923 establishment of mandatory legal reserves;
 - b) RON 0 coverage of statutory/contractual reserves;
 - c) RON 362,850 coverage of losses resulting from the sale of equity instruments;
 - d) 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 29 April 2029.

According to the provisions of Art. 137¹ of Law No. 31/1990, the current members of the board of directors or the shareholders have the right to nominate candidates for the positions of directors.

Nominations shall be sent by fax to 021/230.75.81, or by email to intrebarifrecvente@impactsa.ro, every business day from 8:30 to 16:30 (at the Company's headquarters, for the attention of the Shareholding Department), starting with 30.03.2026 and until 11.04.2026.

The Nomination and Remuneration Committee will evaluate the candidates for the position of director and will be submitted to the Board of Directors for consideration.

The list containing information on the names, place of residence and professional qualifications of the persons who applied for the position is available to the shareholders at the company's registered headquarters, and on the company's website - www.impactsa.ro, starting with 30.03.2026.

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. 153¹⁸ (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. 153¹⁸ (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 convened by means of this Calling Notice are reflected (the "**Registration Date**").
17. Approval of the date of 20 May 2026 as *Ex - Date*.

2) THE EXTRAORDINARY GENERAL MEETING OF SHAREHOLDERS shall have the following agenda:

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.
3. Authorization and empowerment, with the possibility of sub-delegation of this authorization and power of attorney, of the Chairperson of the Board of Directors, in order to sign in the name of the shareholders the EGMS resolution, as well as any other documents related thereto, including, but not limited to, the revised version of the articles of incorporation that shall reflect the amendments approved by the GMS (as well as to conform the translation into English of the articles of incorporation with its Romanian version, as amended by the EGMS, as well as to remedy any clerical error, inappropriate translation or inaccuracy from the English translation), to request the publication of the resolution in Part IV of the Official Gazette of Romania, to file and receive any documents, as well as to fulfill the necessary formalities before the Trade Registry Office, as well as before any other authority, public institution, legal entities and natural persons, as well as to carry out any acts for registering and ensuring the opposability of the resolutions to be adopted by the EGMS.
4. 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 EGMS convened by means of this Calling Notice are reflected.
5. Approval of the date of 20 May 2026 as *Ex - Date*.

GENERAL INFORMATION

IN RESPECT OF THE EXTRAORDINARY AND ORDINARY GENERAL MEETING OF SHAREHOLDERS

Attending GMS:

IMPACT Building, 31 - 41 Drumul Padurea Mogosoia, Zip Code 014043, Bucharest, District 1 Phone: +40 21.230.75.70/71/72, Fax: +40 21.230.75.81/82/83, e-mail: office@impactsa.ro

Subscribed and paid-up share capital: RON 591.235.355,00 RON Serial number in the Trade Register: J2018007228408, EUID: ROONRC.J2018007228408, S.R.C. RO 1553483

In the Extraordinary and Ordinary General Meeting of Shareholders only the shareholders registered with the Company's Register of Shareholders at the Reference Date (16.04.2026) are entitled to attend and cast their votes, according to the legal provisions and the provisions of the Company's articles of incorporation, in person, through their legal representatives or by proxy (based on a special power of attorney in the form provided by the Company or on a general power of attorney granted in accordance with the applicable law). The shareholders are entitled to cast their vote by correspondence using the special forms provided by the Company in this respect.

The capacity as shareholder is proved on the basis of the list of shareholders as at the Reference Date provided by the Central Depository.

Access of shareholders entitled to attend the Extraordinary and Ordinary General Meeting of Shareholders is allowed by simply proving their identity, made by:

- a) in the case of natural person:
- *identity card (BI/CI for the Romanian citizens or, as the case may be, Passport or any other national ID recognized by Romanian State for foreign citizens);*
 - *power of attorney and the identity document of the representative (if the shareholder is represented by another person).*
- b) in the case of legal entities:
- the capacity as legal representative is proved on the basis of the list of shareholders as at the Reference Date provided by the Central Depository; however, if the relevant shareholder did not inform in a timely manner the Central Depository to ensure the registration of its legal representative, the capacity as legal representative is proved by a certificate issued by the trade registry or any other document issued by a competent authority of the country in which the shareholder is registered, attesting to the capacity as legal representative, presented in original or certified copy;
 - natural persons designated as representative of a shareholder-legal entity shall be identified on the basis of the identity card (BI/CI for the Romanian citizens or, as the case may be, Passport or any other national ID recognized by Romanian State for foreign citizens);
 - in case the person representing the shareholder-legal entity is not the legal representative him/herself, besides the above-mentioned documents (certifying the quality of legal representative of the person signing the power of attorney), the representative will submit the power of attorney signed by the legal representative of the legal entity.

Electronic voting by means of electronic voting according to Art. 197 of FSA Regulation 5/2018 on issuers of financial instruments and market operations through the eVOTE platform (before or during the GSM) by accessing the link <https://impact.evotepro.ro/login> from any device connected to the internet and through the eVotePRO platform (before the GSM) for professional investors as defined by Law No. 126/2018 on financial instrument markets, in accordance with the provisions of Art. 197 of Regulation No. 5/2018. For professional shareholders who choose to exercise their voting right through the eVotePRO platform, electronic voting is carried out by accessing the dedicated domain assigned to each professional shareholder, in accordance with the legal identification requirements specified in section b) below.

Electronic voting forms can be sent at any time from the start of the vote until the live session of the general meeting of shareholders or expressed/re-expressed directly in the live session of the meeting, the last voting option being the one registered.

The platforms contain voting options for all items on the agenda. The electronic vote is exercised by checking a voting option “for” or “against” or by “abstention”, followed by pressing the “register vote” button. Votes marked in the platform without pressing the “register vote” button will not be taken into account.

The shareholder can connect and vote as many times as they wish in the interval designated for the correspondence and/or live vote, the last voting option being the one registered.

Shareholders must take into account the fact that, before exercising their voting rights through the eVote/eVotePRO platform, they must complete the registration process described below, and their voting account must be validated by the Company.

Shareholders who are natural persons must complete the registration process only once and update their information whenever necessary. Shareholders who are legal entities/entities devoid of legal status must complete it for each GSM meeting, with the exception of professional shareholders voting through the eVotePRO platform whose identification documents have been previously validated, remain valid (within 12 months from the issuance date) and have not undergone changes and/or have not been replaced by new documents.

For identification and access to the eVote/eVotePRO voting platform, shareholders will provide the following information:

a) Natural persons:

- Surname First Name
- Personal Number Code (CNP)
- Email address
- Copy of identity document (identity document, identity card, passport, residence permit)
- Phone number (optional)

Or

- Access credentials generated following identification through the **Investor Enrollment Platform** developed by Depozitarul Central SA

b) For shareholders who are legal entities, including professional shareholders/entities devoid of legal status:

- Name of the legal entity
- Unique registration code (CUI)
- Surname First Name of the legal representative
- Personal Number Code (CNP) of the legal representative
- Email address
- Identity document of the legal representative (identity document, identity card, passport, residence permit)

- Status certificate reflecting the up-to-date situation issued by the Trade Register or any equivalent document issued by a competent authority in the state where the legal entity shareholder is legally registered, presented in original or in copy true to the original with a validity of at most twelve (12) months relative to the publication date of the OGMS/EGMS convening notice in the Official Gazette of Romania and which allows their identification in the Company's shareholder register kept by Depozitarul Central.
- the capacity of legal representative will be taken from the shareholder register at the Reference Date, received from Depozitarul Central SA if the shareholder has timely informed Depozitarul Central SA about its representative.
- Phone number (optional)

Documents presented in a language other than English will be accompanied by the translation made by an authorized translator into the Romanian/English languages.

The electronic copy of the above-mentioned documents will be loaded online (upload) in the dedicated fields.

The files that can be uploaded can have one of the following extensions: .jpg, .pdf, .png.

Identification made by the Company in the case of natural persons gives access to the General Meetings of the Company in the situation where the respective natural person is a shareholder at the relevant reference dates. Identification made by the Company in the case of legal entities, special or general proxies gives access to the General Meetings of the Company after proving each time the validity of the legal representative, respectively of the empowered person.

In the situation where following the identification process discrepancies appear between the data provided by the shareholder and those in the Shareholder Register at the reference date, the shareholder will be notified and will be guided to contact the Shareholder Relations Department at the address intrebarifrecvente@impactsa.ro, or the phone number +40-21-230.75.70/71/72.

Powers of Attorney:

According to Art. 105 Para 10 of Law No. 24/2017, representation of shareholders in the general meeting of shareholders of the companies whose shares are admitted to trading can be made by persons other than shareholders, based on special or general power of attorney, in accordance with the applicable legal provisions.

Powers of attorney will be used as provided by Regulation No. 5/2018 and Law No. 24/2017 and their form may be obtained from the Company's website www.impactsa.ro or from the Company's headquarters.

The power of attorney will be drafted in three (3) original counterparts (one for the shareholder, one for the representative and one for the issuer). After signing, the counterpart of the issuer, with the copy of the identity document of the represented person, will be sent to the Company at the latest on 28.04.2026, 10.00/10.30 a.m., within 24 hours before the date of OGMS/EGMS; such copy and accompanying documents may also be sent by fax (Fax No.:+40212307581/82/83) or via e-mail at: intrebarifrecvente@impactsa.ro. The representative of a shareholder is obliged to provide the power of attorney in original at the date of OGMS/EGMS. Certified copies of powers of attorney shall be held by the Company, this being mentioned in the minutes of the general meeting.

In case of shareholders that are legal entity or entities without legal personality, the capacity of legal representative is ascertained based on the list of shareholders on the Reference Date, received from the

Central Depository. Documents attesting the capacity of legal representative drafted in a foreign language other than English will be provided together with a translation into Romanian or English performed by a certified translator.

Such provisions shall be applied accordingly to demonstrate the capacity of legal representative of the shareholder proposing the introduction of new items on the agenda of the general meeting of shareholders or asking questions to the issuer on some points on the agenda of the general meeting of shareholders.

A shareholder may appoint one person to represent it/him/her at a general meeting. However, if a shareholder holds shares of a company in several securities accounts, this restriction will not prevent it/him/her to appoint a separate representative for the shares held in each security account in respect of a general meeting.

A shareholder may appoint by power of attorney one or more alternate representatives to ensure representation in the general meeting if the representative appointed is objectively unable to fulfill its mandate. If one power of attorney provides several alternate representatives, the order in which they exercise the mandate shall be also stipulated.

Voting by correspondence:

The shareholders registered on the Reference Date may vote by correspondence prior to the general meeting by using the correspondence ballots made available on the website of the Company at www.impactsa.ro.

In case of voting by correspondence, the voting form, completed and signed, and a copy of valid identification document of the shareholder (BI/CI for the Romanian citizens or, as the case may be, Passport or any other national ID recognized by Romanian State for foreign citizens, and in addition for the legal entities a certificate issued by the trade registry or any other document issued by a competent authority of the country in which the shareholder is registered, attesting the capacity as legal representative, in original or certified copy) may be submitted as follows:

- sent to the Company, Bucharest, District 1, 31-41 Padurea Mogosoia Road, Zip Code 014043, in any courier form with acknowledgement of receipt, so it is registered as received at the registry office of the Company at the latest on 28.04.2026, 10.00/10.30 a.m., having enclosed the mention "FOR THE ORDINARY AND EXTRAORDINARY GENERAL MEETING OF SHAREHOLDERS of 29/30 APRIL 2026", respectively "Confidential - Secret vote instructions for Item 9 - for the Ordinary General Meeting of Shareholders of 29/30 April 2026";
- via e-mail with enclosed extended electronic signature according to Law No. 214/2024 on electronic signature, at the latest on 28.04.2026, 10.00/10.30 a.m., at the e-mail address intrebarifrecvente@impactsa.ro. inserting the subject "FOR THE ORDINARY AND EXTRAORDINARY GENERAL MEETING OF SHAREHOLDERS of 29/30 APRIL 2026", respectively "Confidential - Secret vote instructions for Item 9- for the Ordinary General Meeting of Shareholders of 29/30 April 2026".

According to Art. 105 Para (20) of Law No. 24/2017, if a shareholder who has voted by correspondence attends the general meeting in person or by representative, the vote by correspondence for that general meeting will be cancelled. In this case, the Company will only consider their vote in person or by representative.

Both the ballots and the powers of attorney may be sent either in Romanian or English.

For Item 9 on the agenda of the OGMS, for which the vote is secret, the powers of attorney forms/ballot by correspondence forms dedicated to these items, made available by the Company, shall be used; for the other

items on the agenda of the OGMS, the powers of attorney dedicated to these items, also made available by the Company, shall be used.

The Board of Directors and/or one or more shareholders representing individually or jointly at least 5% of share capital are entitled to include new items on the agenda (with the condition that each item has enclosed a reasoning or a draft of a resolution proposed for adoption or with the condition of proof of the capacity under the conditions previously mentioned for individuals and/or representatives of legal entities) or to propose drafts of resolution for items included or proposed to be included on the agenda. Within 15 days from the publication of the Calling Notice, until 12.04.2026 inclusively, either by electronic means of communication (email: intrebarifrecvente@impactsa.ro) or fax at +4021-230.75.81/82/83, to the attention of the shareholders relations department.

Each shareholder has the right to ask questions in writing to the Board of Directors, before the general meeting regarding the items on the agenda.

The questions will be sent in writing, either by post or courier (at: Bucharest, District 1, 31-41 Padurea Mogosoia Road, Zip Code 014043) or by electronic means of communication (email: intrebarifrecvente@impactsa.ro) or fax at +4021-230.75.81/82/83, to the attention of the shareholders relations department. The Company shall respond to questions submitted by shareholders in the Ordinary and Extraordinary General Meeting. The Company may post answers to the shareholders' questions on its website, www.impactsa.ro.

Any shareholder is guaranteed with the free exercise of his rights under the applicable law and under the articles of incorporation of the Company.

Starting with 30.03.2026, the forms of powers of attorney in Romanian and English languages, the forms for votes by correspondence in Romanian and English, the informational documents and materials regarding the items on the agenda of the EGMS/OGMS, the draft EGMS/OGMS resolutions and any other additional information related to the OGMS and EGMS can be obtained at the headquarters of the Company, between 9 a.m. and 4 p.m., phone: +40-21-230.75.70/71/72, fax: +40-21-230.75.81/82/83, and shall be made available on the Company's website: www.impactsa.ro.

At the date of this Calling Notice, the Company's subscribed and paid-up share capital is RON 591,235,355, divided into 118,247,071 ordinary, nominative, dematerialized shares, with a nominal value of RON 5.

This Calling Notice will be supplemented with the applicable legal provisions and/or the provisions of the articles of incorporation of the Company.

Board of Directors

Chairperson of the Board of Directors

MUCIBABICI GEORGE-TOMA AUTHORIZED NATURAL PERSON
