



To: the Bucharest Stock Exchange

the Financial Supervisory Authority, Financial Instruments and Investments Sector

CURRENT REPORT NO. 24/2026

Pursuant to Law no. 24/2017 on issuers of financial instruments and market operations and to the Romanian Financial Supervisory Authority Regulation no. 5/2018 on issuers and operations with securities, as subsequently amended and supplemented and the provisions of Article 99 of the Bucharest Stock Exchange Code, Title II, Issuers and Financial Instruments.

Report date:	06.05.2026
Name of the issuer:	One United Properties S.A.
Registered office:	20 Maxim Gorki Street, District 1, Bucharest, Romania
Registration no. Trade Registry:	J2007021705402
Sole registration code:	22767862
Share Capital:	RON 1,105,000,000
Total number of shares:	110,500,000 ordinary shares
Symbol:	ONE
Market where securities are traded:	Bucharest Stock Exchange, Main Segment, Premium Category

Important events to report: 2025 dividend payment

One United Properties S.A. (hereinafter referred to as the "**Company**") informs the market that following the resolution of the Ordinary General Meeting of the Shareholders no. 80 dated 29.04.2026 ("**OGMS**"), the Company will pay the dividends through the Central Depository S.A. and the payment agent Banca Transilvania S.A. – payment agent, starting **05.06.2026**, to Company's shareholders registered in the Shareholder's Registry held by the Central Depository S.A. on the registration date **20.05.2026**.

The dividend amounts to RON 0.44 per share (gross, calculated by reference to the number of shares entitled to dividends) from the distributable net profit for the 2025 financial year. Additionally, in November 2025, dividends totaling RON 39,397,971.60 were paid, relating to the profit of the 2024 financial year, dividends distributed in the 2025 financial year. In light of the above, the total gross dividend per share distributed during the period November 2025 - June 2026 amounts to RON 0.80. The applicable dividend tax will be withheld at source, at the rates provided by law, as applicable. To the extent that treasury shares are recorded as at the relevant record date, such shares shall not entitle their holders to dividends.

Details concerning the payment methods of the dividends are presented in the document attached to this report as well as on Company's website (www.one.ro), Investor Relations section.

Executive Member of the Board of Directors

Victor Capitanu



ANNOUNCEMENT

REGARDING THE METHODS OF PAYING OF DIVIDENDS FOR 2025

Following the resolution of the Ordinary General Meeting of Shareholders no. 80 dated 29.04.2026 (“OGMS”) of ONE UNITED PROPERTIES S.A. (hereinafter referred to as “ONE”), ONE announces the payment of dividends for 2025, processed by Central Depository S.A. (hereinafter referred to as “Depozitarul Central”) and Banca Transilvania S.A., with headquarters in Cluj Napoca, Calea Dorobantilor nr. 30-36C, Cluj county, having Sole Registration Number 5022670 and Trade Register No. J1993004155124 (hereinafter “BT”) – selected payment agent starting with **05.06.2026** (hereinafter “Payment Date”), with **ex-date** on **19.05.2026** to ONE’s shareholders, registered within the Shareholders’ Register, held by Depozitarul Central on the registration date of **20.05.2026** (hereinafter “Registration Date”).

The dividend amounts to RON 0.44 per share (gross, calculated by reference to the number of shares entitled to dividends) from the distributable net profit for the 2025 financial year. Additionally, in November 2025, dividends totaling RON 39,397,971.60 were paid, relating to the profit of the 2024 financial year, dividends distributed in the 2025 financial year. In light of the above, the total gross dividend per share distributed during the period November 2025 - June 2026 amounts to RON 0.80. The applicable dividend tax will be withheld at source, at the rates provided by law, as applicable. To the extent that treasury shares are recorded as at the relevant record date, such shares shall not entitle their holders to dividends.

This statement shall be completed with Annex 1 - Support documents for dividends payment and Annex 2 - Forms, available on ONE’s website (www.one.ro) section Investor Relations, category Corporate Governance, and at the ONE’s headquarters, Bucharest, 20 Maxim Gorki Street, District 1.

N.B. For the calculation of dividends, One United Properties applies the following methodology: the gross dividend per share (as approved by the General Meeting of Shareholders) is multiplied by the number of shares held by each shareholder, resulting in the gross dividend amount attributable to each shareholder, expressed to two decimal places.

The applicable dividend tax rate is then applied to the gross dividend, resulting in the tax amount, which is rounded to two decimal places. The net dividend attributable to each shareholder is determined by deducting the calculated tax from the gross dividend, with the final payable amount expressed to two decimal places.

I. DIVIDENDS PAYMENT METHODS

1. Payments in the accounts of Participants (intermediary participants to the clearing-settlement and register system of Depozitarul Central), for shareholders who hold accounts with the Participants.

1.1. For shareholders, who are individuals, legal entities or entities without legal personality for which, on the Payment Date, the Participant provides main and/or related financial investment services, who, on the Registration Date, hold financial instruments issued by ONE, outlined in Section II of the Register held by Depozitarul Central, in the account opened with the Participant, dividends will automatically be paid into the Participants’ accounts, on the Payment Date, without additional documents, if those shareholders have not expressed and communicated to the Participant the deferred payment option, as defined in section II.1 below (option communicated by the Participant to Depozitarul Central within the report on the Registration Date).



2. By bank transfer to the accounts of the shareholders not represented by Participants, accounts communicated to Depozitarul Central

- 2.1. Depozitarul Central will distribute dividends to shareholders by bank transfer to the shareholders which are not represented by Participants, shareholders who transmit the documents mentioned in Annex 1, Item A, to Depozitarul Central. The documents must be provided to Depozitarul Central until 20.05.2026.
- 2.2. In the event that a bank payment refusal is received (e.g. account closed), Depozitarul Central shall inform the shareholder which is not represented by a Participant regarding this circumstance, and the respective dividends will be redirected for cash payment. The respective shareholders not represented by Participants will be able to withdraw dividends according to item 3.1 below or to instruct BT to make the payment into the relevant bank account, as per section 3.2 below.
- 2.3. If there are shareholders unrepresented by the Participant who opt for dividend payment by bank transfer after Payment Date by transmitting the documents listed in Annex 1, item A, Depozitarul Central will verify if those shareholders cashed the dividends. If the dividends have not been cashed, Depozitarul Central will block their cash payment (for individuals) and will instruct payment by bank transfer within 3 days after blocking or, in case of legal persons or entities without legal personality, within 3 days after notification of the new bank account.

3. Through BT

- 3.1. Distribution of dividends in cash will be made through BT counters in the case of individual shareholders who are not represented by Participants, observing the legal provisions on cash payments, except for those individual shareholders who choose the payment by bank transfer as per the procedure provided by this announcement.
- 3.2. Distribution of dividends by bank transfer will be made through BT counters in the case of shareholders not represented by the Participants, individuals and legal entities or entities without legal personality, who do not have accounts opened with Participants. Shareholders, individuals and legal entities or entities without legal personality, that want dividends payment by bank transfer may require BT the payment by submitting to the bank offices the supporting documents listed in Annex 1, item B. Legal persons can use only bank transfer for receiving dividends.
- 3.3. **BT units list** is available on BT's webpage (<https://www.bancatransilvania.ro/retea-unitati>).

II. PAYMENT OPTIONS AND THE POSSIBILITY TO RECEIVE MORE FAVOURABLE TAXATION PROVISIONS

1. Payment option

- 1.1. Shareholders who have an account opened with the Participant may opt for the following types of payments, expressing their option by the Registration date the latest, to the relevant Participant, who will communicate it to Depozitarul Central, within the reporting on the Registration Date:
 - (i) the payment of dividends by withholding standard tax in Romania on Payment Date;



- (ii) the payment of dividends at the rate of tax properly withheld, under double taxation avoidance conventions, based on documentation submitted by the shareholder to ONE, expressing its option, which will need to be received by ONE no later than 20.05.2026;
- (iii) dividends payment postponement to a later date than the Payment Date, during year 2026, in order to give the shareholders the possibility to benefit from more favorable tax provisions, after sending tax documents to ONE. Dividend payment will be made within ten (10) working days from receipt by ONE of complete and correct supporting documents and of any requested clarifications. If shareholders for whom the Participants did not submit supporting documents until 10.06.2026, dividends payment will be made on 01.07.2027 after withholding tax rate on standard dividends in force, as provided by the Romanian Tax Code.

1.2. Shareholders not represented by Participants may also use the payment options provided in section 1.1 above and will communicate them to ONE until 20.05.2026. To exercise the option mentioned at letter 1.1 (b), the shareholders not represented by Participants will transmit to ONE the relevant tax documentation, so that it is received by ONE no later than 20.05.2026.

1.3. Non-resident shareholders - natural and legal persons, will communicate to the participants/ custodian banks, until 20.05.2026, the fiscal identification number valid in Romania.

2. The possibility to benefit from more favorable tax provisions

2.1. In order to establish the appropriate tax treatment for the payment of dividends related to 2025, for shareholders which are investment funds without legal personality who are entitled to receive dividends related to 2025, ONE requests the submission of the following documents regarding these shareholders until 20.05.2026: **(a)** declaration on own responsibility signed by the legal representative / person authorized to represent the investment fund, which declares the at least the following: **(i)** the fund does not have an independent organization or its own patrimony, **(ii)** the fund does not have legal personality, **(iii)** the identification data of the fund (sole identification / registration code), as evidenced by the Registry of Shareholders of One United Properties SA held by the Central Depository, **(iv)** the correct name of the investment fund, **(v)** the authorization decision, **(vi)** the registration number in the Register of Financial Instruments and Investments, **(vii)** the number and date of the notification of the Financial Supervisory Authority and its validity, **(viii)** as well as any other documents they consider necessary; **(b)** copy of the identity card of the legal representative of the fund management company **(c)** a copy of the relevant document stating the quality of the person signing the declaration of legal representative / person authorized to represent the fund; **(ix)** copy of the certificate issued by the Financial Supervisory Authority.

ONE is not responsible if the more favorable fiscal treatment mentioned above is not applied in case the documentation and / or clarifications requested have been submitted within the said deadline. In the event that the documents mentioned above will not be transmitted, ONE will withhold the dividend tax from the gross dividend at the standard rate in force stipulated by the Tax Code.

The documents are submitted/transmitted either **(i)** in original, at the headquarters of One United Properties S.A., in 20 Maxim Gorki Street, District 1, Bucharest, to the attention of the Financial Department, or **(ii)** by e-mail with an incorporated extended electronic signature according to law 455/2001 on electronic signatures to the address dividend@one.ro.



Starting from January 1, 2023, according to the provisions of art. 43 para. (5) of the Fiscal Code, as amended by Government Ordinance no. 16/2022, dividends distributed/paid to privately managed pension funds and/or optional pension funds are no longer exempt from withholding tax on dividends, but are subject to taxation by applying an 16% tax rate on the gross dividend.

2.2. Non-resident shareholders represented by a Participant who wish the application of more favorable tax provisions of a double taxation avoidance convention concluded between Romania and their country of residence, must submit, through Participant, tax residency certificate valid on the Payment Date/issued in 2026, in original or certified copy, apostilled/super legalized, if necessary, accompanied by its authorized Romanian translation, as well as by contact details, for any clarifications on tax residency certificates:

- (i) until 20.05.2026 (date to be received) if they have not opted for deferred payment of dividends, at One United Properties SA, Bucharest, Bucharest, 20 Maxim Gorki Street, District 1, to the attention of the Financial Department.

ONE is not responsible for non- application of more favorable tax treatment mentioned above, in lack of submission within the specified term of the requested documentation and / or clarifications;

- (ii) no later than 10.06.2026 (date to be received) if they have opted for deferred payment of dividends, at One United Properties SA, Bucharest, Bucharest, 20 Maxim Gorki Street, District 1, to the attention of the Financial Department;

The Participants will mention in the address accompanying the tax documents submission mentioned above that they relate to shareholders of ONE and to the dividends related to 2025, indicating the list of shareholders for whom tax documents are submitted. This list must comprise: (i) full name of shareholder (for cases where the name from the Shareholders' Register is different from the one mentioned in the tax documents, will be submitted in the column "Other observations" reasons/explanations for these differences), (ii) the shareholder identification code in accordance with the identification code sent to Depozitarul Central, (iii) number of shares held on the Registration Date (20.05.2026); other observations;

2.3. In case of non-resident shareholders represented by a Participant, ONE will withhold dividend tax from gross dividend in the standard rate in force provided by the Romanian Fiscal Code if:

- (i) They have not opted for deferred payment and have not submitted tax residency certificate and any clarifications required, until 20.05.2026 (date to be received);
- (ii) They have opted for deferred payment but have not submitted no later than on 10.06.2026 (date to be received), the certificate of tax residency and any clarifications requested.

2.4. Non-resident shareholders who do not have accounts opened with a Participant, who wish the application of more favorable provisions of double taxation avoidance convention, concluded between Romania and their country of residence, must submit until 20.05.2026 (the date on which must be received by ONE) the tax residence certificate valid on the Payment Date/issued in 2026, valid, original or certified copy, apostilled/super legalized, if necessary, accompanied by its Romanian certified translation, and by contact details for any clarification on tax residency



certificates. If the aforementioned documents and any requested clarifications have not been submitted together with the request for payment of dividends by bank transfer before the payment of dividends, ONE will withhold dividend tax from the gross dividend in the standard rate provided by the Romanian Fiscal Code in force.

- 2.5. Non-resident shareholders who request the application of double taxation avoidance convention**, concluded between Romania and their country of residence, will specify this in the request for payment.

If the supporting documents listed in Annex 1 are issued in a language other than Romanian and, they must be accompanied by a legalized translation into Romanian and, if issued by a foreign authority, they must be authenticated by apostille or super legalized, as appropriate.

The holder of the bank account to which the dividends transfer is requested may only be the shareholder's account. Payment of dividends due to ONE shareholders related to 2025 is subject to the general provisions on extinctive prescription (i.e. 3-year period), therefore being time barred starting 05.06.2029, respectively within 3 years from 05.06.2026.

BT and Depozitarul Central, as applicable, reserve the right to require the shareholder / its representative additional documents, after analysing ONE's dividend payment applications.

Additional information on the procedure for dividends payment may be requested:

- at BT at e-mail address transactionbanking@btrl.ro or at the following phone numbers: 0264-301187 or 0264-301943;
- at Depozitarul Central, at e-mail address dividende@depozitarulcentral.ro;
- for other questions regarding ONE's dividends or shares, please visit ONE's website, section Investor Relations (<https://www.one.ro/ro/relatii-investitori/>), or contact the Investor Relations department at email address: dividend@one.ro.

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Information notice on the processing of personal data of shareholders, natural persons, and of natural persons as representatives of shareholders, in order to pay the dividends related to 2025.

ONE processes personal data of natural persons, in compliance with the (EU) Regulation no. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (hereinafter "the General Data Protection Regulation") and pays special attention to personal data protection of the natural persons it has legal relationship with, irrespective of their role (shareholders, directors, employees, clients, suppliers, representatives of legal entities, with whom they enter into legal relationships, etc.).

For performing the payment of dividends and of dividend tax, as well as for releasing payment proof/certificates, ONE processes the following personal data of shareholders, natural persons and, as the case may be, of natural persons acting as representatives of shareholders:

- a) personal data from ONE Shareholders Registry (hereinafter, the "Shareholders Registry"), namely: first



and last name; personal identification number (Romanian citizens) or an equivalent identification number (for foreign nationals); the series and number of the identification document (ID / passport / other equivalent document); fiscal identification number; address (town, county / administrative territorial unit, country); number of shares;

- b) the value of the dividend due to each shareholder (gross/net) and the value of the dividend tax due by each shareholder;
- c) personal data from the fiscal residence certificates;

ONE receives personal data of shareholders, natural persons and as the case may be, of natural persons as representatives of shareholders, from the Shareholder's Registry provided by Depozitarul Central SA, as an excerpt from the Shareholder's Registry (Registry Excerpt) and the personal data of shareholders, natural persons, listed in the fiscal residence certificates, from participants to Depozitarul Central SA system, subject to the contracts concluded with shareholders for the personal data included in the documents sent for the avoidance of double taxation.

ONE process personal data from Registry Excerpt by adding, for each shareholder, the amounts representing the value of the dividend to be collected (gross/net) and the value of the dividend tax by providing Depozitarul Central SA and the National Agency for Tax Administration (ANAF) with the data processed for the purpose of paying the dividend and the dividend tax.

The recipients/ recipient categories of processed data for the payment of dividends and of the dividend tax are:

- ONE employees that are responsible for dividend payments;
- Depozitarul Central SA;
- The payment agent Banca Transilvania S.A.;
- ANAF;

ONE does not intend to transfer the personal data processed for the dividend payment, for the dividend tax and for issuing the proof/ certificate for the payment of dividends and the dividend tax, to a recipient from a third-party country or to an international organization.

At ONE no shareholder, natural person, or natural person as representative of a shareholder is subject of a decision based exclusively on automatic personal data processing, including creating profiles that may have legal effects on the shareholders, natural persons or natural persons as representatives of shareholders, of which could similarly affect them in a significant manner.

Personal data processed for payment of dividends and of dividend tax, conveyed in financial-accounting documents will follow the regime, including the preservation period in the effective legislation for this category of documents.

Each shareholder, natural person or, as the case may be, a natural person as representative of a shareholder has the following rights regarding the personal data processing by ONE:

- a) The right to request access to personal data, to modify and delete personal data;
- b) The right to request and obtain the restriction to process and the right to deny the personal data



processing;

- c) The right to obtain personal data portability;
- d) The right to press charges at the National Supervisory Authority for personal data processing.

**Executive Member of the Board of Directors,
Victor Căpitanu**