To: the Bucharest Stock Exchange

the Financial Supervisory Authority, Financial Instruments and Investments Sector

CURRENT REPORT NO. 43/2026

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:	26.08.2026
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: 2026 Outlook Revision

The management of One United Properties S.A. (hereinafter referred to as the "Company") informs the market that, based on the developments recorded during H2 2026 to date, it has reassessed its expectations for the 2026 financial year.

More specifically, the ransomware attack affecting the National Agency for Cadastre and Land Registration ("ANCPI") on July 14th, 2026, materially disrupted cadastral and land registration processes across the whole Romanian real estate sector. The incident occurred against the backdrop of already extended processing times at cadastral and other relevant public authorities following the implementation of the new residential legislation from December 2025, which introduced additional administrative and cadastral procedures across the residential transaction process. Considering that the system was only restored mid-August, the unavailability of the e-Terra system for one month period, and the subsequent accumulation of outstanding requests further increased the administrative backlog, affecting the timing of the registration of newly completed residential units, the signing of preliminary sale-purchase agreements and final sale contracts, and the registration of ownership transfers. These delays are expected to postpone certain residential deliveries, related cash collections and the recognition of revenues and profits, including in cases where construction has already been completed, and the relevant units have been contracted by customers.

In addition, residential transactions concluded following the entry into force of the new legislation in December 2025 are subject to the new contractual and cadastral framework. For developments scheduled for completion in 2026, management of the Company therefore faced a choice between carrying out the preliminary unit subdivision process before completion, which could have delayed the reception and delivery of the developments or prioritizing their construction completion and reception while initially concluding reservation agreements and collecting the 5% reservation fee. Management chose to prioritize the completion and reception of the developments scheduled for 2026, rather than delay them in order to complete the preliminary unit subdivision process. As a result, for affected units the Company initially collected only the 5% reservation fee, with the balance to be collected when the final sale contract is signed following completion of the development. This approach delayed the recognition of revenues and profits for units contracted after December 2025 in developments nearing completion, including One High District, One Lake Club and One Lake District Phase 1, as such transactions could not yet progress to the contractual stage required for IFRS 15 revenue recognition. While more cash-flow intensive during construction, this approach allowed the Company to preserve the planned completion and reception timeline of these developments.

Taking into account the above factors and the resulting lower level of residential revenue and profit recognition expected during the remainder of 2026, management currently expects the Company's consolidated net profit for 2026 to be approximately 15%-20% below the level included in the original 2026 budget.

The expected deviation primarily reflects a shift in the timing of revenue and profit recognition, with part of the residential revenues and profits initially expected in 2026, shifted to later periods. The Company expects the deferred recognition to be primarily reflected in 2027 as the ANCPI backlog is progressively cleared and the affected residential transactions advance through the remaining administrative, delivery and final contractual stages. The impact is concentrated in the residential segment, while the recurring income-generating rental properties portfolio remains broadly unchanged.

Executive Member of the Board of Directors

Victor Capitanu

Executive Member of the Board of Directors

Andrei-Liviu Diaconescu