

ONE UNITED PROPERTIES

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

1. Introduction

One United Properties S.A. (the “**Company**”) is committed to support local communities responsibly and selectively, in line with its business context, priorities, and available resources. The Company aims to ensure that any CSR initiatives, sponsorships, and donations are assessed consistently, approved with appropriate governance, and documented in a manner suitable for audit and internal control purposes.

This CSR Policy sets the principles for handling CSR requests whether received by the Company from the public or identified through its own relationships and ongoing community engagement.

2. Objective

The primary objectives of this CSR Policy are to:

- Ensure CSR support is aligned with the Company's priorities and values, while remaining flexible and non-restrictive.
- Establish clear governance and approval rules for CSR sponsorships and donations.
- Ensure appropriate documentation, integrity checks, and recordkeeping for auditability and compliance.
- Protect the Company from legal, reputational, and integrity risks, including conflicts of interest and political exposure.

3. CSR Focus Areas and Geographic Priority

The Company prioritizes CSR support in the following areas:

- Urban regeneration & environmental protection
- Education & sports
- Research & health

CSR support is primarily directed to initiatives and beneficiaries within the principal markets (countries) of activity of the Company.

Exceptions to the focus areas and/or geographic priority may be made case-by-case, strictly at the Company's discretion.

Priority may be given to initiatives with measurable community impact, credible implementation capacity and cost efficiency.

4. Governance and Oversight

CSR Policy implementation and CSR sponsorships/donations are overseen by a dedicated person within the Company holding a Director position or higher (the “**CSR Responsible**”), such



as the Events & Institutional Partnerships Director or the Marketing Director (the title/role may differ from time to time depending on internal organization).

The CSR Responsible coordinates the review of requests, ensures basic documentation is collected, and facilitates internal approvals in line with this Policy.

5. Submission of CSR Requests (Public / External Requests)

External CSR / sponsorship requests received from the public should be submitted to: csr@one.ro to ensure proper logging, review, and recordkeeping.

Requests received through other channels (including informal outreach to Company employees) may be redirected to csr@one.ro and/or may be considered at the Company's discretion. Where the Company decides to consider such requests, the information requirements and approval rules under this Policy apply, and the Company may require the request to be formalized via csr@one.ro for documentation purposes.

Minimum Information Required for a "Complete Request"

The Company will review only complete requests. A request is considered complete only if it includes at least the following information:

- Applicant identification: legal name, registration number (if applicable), address, website, and main contact person (name, role, email, phone).
- Description of the initiative: purpose, activities, target group/beneficiaries, and locations.
- CSR alignment: the relevant CSR focus area, or justification for an exception.
- Geography: country where the initiative is implemented and confirmation it falls within the Company's principal markets, or justification for an exception.
- Type of support requested: financial and/or in-kind; requested amount/value, currency, and any proposed payment timeline.
- Use of funds: short budget breakdown and clear description of how the contribution will be used.
- Timing: project/event start and end dates, and any decision deadline.
- Compliance declarations: confirmation that funds will not be used for political purposes and that the applicant will comply with applicable legal and integrity standards (including anti-corruption principles).
- Visibility/communication (if requested): requested acknowledgements, branding, or deliverables.
- Supporting documents (where relevant/available): sponsorship proposal, budget, organizational presentation, and basic legal documentation.

The Company may request additional information and may suspend review until it is provided.

Response Timeline

For complete requests, the Company will provide a response within fourteen (14) business days from receipt. For incomplete requests, the 14 business days period starts only when missing information is received. If missing information is not provided within 14 business days since the Company requested so, the request may be closed without review.



In particular cases, the terms above may be extended, based solely on the decision of the Company, when additional diligence is required, the applicant being informed accordingly of such decision.

Approval Rules

Any donation/sponsorship is subject to a two-step internal approval process:

- Approval by the CSR Responsible; and
- Confirmation from an executive member of the Board of Directors, in accordance with internal delegation and approval rules.

No CSR support is considered approved unless both steps are completed.

6. Discretion to Approve or Refuse Requests

Submission of a request does not create any entitlement to receive support. The Company reserves the right, at its sole discretion, to approve or refuse any CSR sponsorship/donation request, including based on internal prioritization, budget availability, reputational considerations, or other criteria (including subjective criteria).

The Company has no obligation to provide reasons or justification for approving or refusing a request, except where required by applicable law.

7. Prohibited Donations and Integrity Restrictions

Political donations are strictly forbidden under this policy. The Company does not provide CSR support, sponsorships, or donations for:

- political parties, candidates, campaigns, or any activity intended to influence political outcomes;
- unlawful initiatives or activities inconsistent with basic human rights principles (including discriminatory, hateful, or violent content);
- any arrangement involving improper advantage, conflicts of interest, kickbacks, facilitation payments, or non-transparent beneficiaries;
- any entity or individual subject to applicable sanctions or restrictive measures (where relevant); or
- any purpose that would expose the Company to legal or reputational risk that the Company considers unacceptable.

The Company may perform proportionate integrity and reputational checks and may impose conditions or decline support based on the outcome.

8. Contracting, Payments, and Use of Funds

Where applicable, CSR support is documented through a written agreement (or equivalent written confirmation) stating the purpose, value, and basic obligations (including use of funds and any agreed acknowledgement). Payments are made only through approved Company channels and only after internal approvals have been completed. Payments may only be made to the verified bank account of the beneficiary entity, not intermediaries. The Company may request evidence that funds were used for the agreed purpose.



For the avoidance of any doubt, cash donations are prohibited. All disbursements must be traceable and electronic.

9. Transparency, Records, and Reporting

The Company maintains internal records of CSR requests and approved sponsorships/donations, including documentation and approvals, in line with applicable legal requirements and internal procedures. External communication regarding CSR activities is at the Company's discretion.

A recap of total donations made within the fiscal year, as well as key initiatives supported, is outlined in the dedicated section of the Company's annual ESG report.

10. Data Protection

Personal data submitted to csr@one.ro is processed solely for evaluating and managing CSR requests, in accordance with applicable data protection laws and the Company's privacy practices. Personal data will be retained only as long as necessary for evaluating CSR requests and meeting legal obligations.

11. Compliance and Review

This Policy is applied in line with Romanian law and any other applicable rules relevant to the Company's operations. The Company may update, interpret, or apply this Policy at its discretion, and may approve exceptions on a case-by-case basis, subject to the internal approval rules described above.

Approved by the Board of Directors on 23.12.2025