

To: the Bucharest Stock Exchange
the Romanian Financial Supervisory Authority

CURRENT REPORT NO. 39/2021

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:	09.12.2021
Name of the issuer:	One United Properties S.A.
Registered office:	20 Maxim Gorki Street, District 1, Bucharest, Romania
Registration no. with Trade Registry:	J40/21705/2007
Sole registration code:	22767862
Share Capital:	RON 286,015,588.20
Total number of shares:	1,430,077,941 ordinary shares
Symbol:	ONE
Market where securities are traded:	Bucharest Stock Exchange, Main Segment, Category Premium

Important events to report: ANAF Decision

The management of One United Properties S.A. (hereinafter referred to as the "**Company**") informs the shareholders and investors about the issuance by National Agency for Fiscal Administration (ANAF) of a Decision regarding the approval of the Company's application for the implementation of the fiscal group and the fiscal consolidation system in the field of profit tax.

According to the legislation in force, the effect of this decision is that each member of the tax group determines the tax result individually and the consolidated tax result of the tax group is determined by algebraically summing the tax results determined individually by each member of the tax group. The positive consolidated fiscal result is taxable profit, and the negative consolidated fiscal results is tax loss.

In parallel, the management would like to underline that the Company has implemented a fiscal group in terms of VAT since 2015.

Executive Member of the Board of Directors,

Victor Capitanu

