



To: Financial Instruments and Investments Sector
The Bucharest Stock Exchange
The Romanian Financial Supervisory Authority

CURRENT REPORT NO. 21/2024

Pursuant to Law no. 24/2017 on issuers of financial instruments and market operations (the "**Law 24/2017**") 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.

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| Report date: | 11.04.2024 |
| Name of the issuing entity: | One United Properties S.A. |
| Registered office: | 20 Maxim Gorki Street, District 1, Bucharest, Romania |
| Registration number with the Bucharest Trade Registry: | J40/21705/2007 |
| Sole registration code: | 22767862 |
| Share capital: | RON 759,530,863 |
| Number of issued shares: | 3,797,654,315 ordinary shares |
| Symbol | ONE |
| Regulated market on which the issued financial instruments are traded: | Bucharest Stock Exchange, Main Segment, Category Premium (Shares) |

Important events to be reported: Status of significant transactions with related parties, according to Article 108 of Law no. 24/2017:

One United Properties S.A. (the "**Company**") informs the market about the status of significant transactions, respectively the reciprocal claims with related parties, relating to the year 2022 (reference period 1 January 2022 - 31 December 2022).

The Company draws attention to the fact that all the companies that were counterparties in the transactions covered by this report are part of the scope of consolidation of the financial statements at the level of the group to which the Company belongs. These transactions are



exclusively intra-group loan agreements concluded to finance real estate development projects carried out through the Company's subsidiaries.

Details of transactions concluded/cumulative claims can be found on the following pages, attached to this report, as follows:

Schedule 1 – Transactions concluded with related parties during the reference period;

Schedule 2 – Reporting of accumulated mutual balances as at 31 December 2022;

Schedule 3 – Agreements concluded with related parties during the reference period; and

Schedule 4 – Reporting of the corporate guarantees.

Executive Member of the Board of Directors

Victor Căpitanu



Schedule 1 – Transactions concluded with related parties during the reference period (1 January 2022 – 31 December 2022)¹

| No. | Name | Nature of the relationship | Transaction Date | Transaction Nature | Subject of the Transaction | Amount of loan granted/amount drawn during 2022 ² | Currency | Guarantees provided | Terms and payment methods |
|-----|-------------------------------------|----------------------------|------------------|--------------------|--|--|----------|---------------------|---|
| 1 | ONE LAKE CLUB SRL | Subsidiary | 22.06.2021 | Loan | Loan to finance developed real estate projects | RON 37,336,000 (equivalent to EUR 7.57 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 2 | ONE LAKE CLUB SRL | Subsidiary | 26.10.2022 | Loan | Loan to finance developed real estate projects | RON 4,879,000 (equivalent to EUR 1 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 3 | ONE LAKE CLUB SRL | Subsidiary | 17.11.2022 | Loan | Loan to finance developed real estate projects | RON 51,200,000 (equivalent to EUR 10.40 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 4 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 20.05.2021 | Loan | Loan to finance developed real estate projects | RON 190,000 (equivalent to EUR 38,417) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 5 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 19.08.2021 | Loan | Loan to finance developed real estate projects | RON 3,090,000 (equivalent to EUR 0.62 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 6 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 25.08.2021 | Loan | Loan to finance developed real estate projects | RON 13,325,300 (equivalent to EUR 2.69 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 7 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 07.04.2022 | Loan | Loan to finance developed real estate projects | RON 4,944,700 (equivalent to EUR 1 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 8 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 12.04.2022 | Loan | Loan to finance developed real estate projects | RON 49,158,400 (equivalent to EUR 9.98 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 9 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 14.04.2022 | Loan | Loan to finance developed real estate projects | RON 4,496,116 (equivalent to EUR 0.91 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 10 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 28.04.2022 | Loan | Loan to finance developed real estate projects | RON 4,947,400 (equivalent to EUR 1 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 11 | ONE COTROCENI PARK OFFICE SA | Subsidiary | 20.05.2021 | Loan | Loan to finance developed real estate projects | RON 18,463,160 (equivalent to EUR 3.73 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |

¹ For information on mutual claims, please refer to Schedule 2 hereto. Please note that the Company has no debts to its subsidiaries.

² Loans granted bear interest at 3.25%.



| No. | Name | Nature of the relationship | Transaction Date | Transaction Nature | Subject of the Transaction | Amount of loan granted/amount drawn during 2022 ² | Currency | Guarantees provided | Terms and payment methods |
|-----|----------------------------------|----------------------------|------------------|--------------------|--|--|----------|---------------------|---|
| 12 | ONE COTROCENI PARK OFFICE SA | Subsidiary | 06.08.2021 | Loan | Loan to finance developed real estate projects | RON 3,100,000 (equivalent to EUR 0.63 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 13 | ONE COTROCENI PARK OFFICE SA | Subsidiary | 12.08.2021 | Loan | Loan to finance developed real estate projects | RON 6,700,000 (equivalent to EUR 1.36 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 14 | ONE COTROCENI PARK OFFICE SA | Subsidiary | 25.08.2021 | Loan | Loan to finance developed real estate projects | RON 51,750,000 (equivalent to EUR 10.49 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 15 | ONE MIRCEA ELIADE PROPERTIES SRL | Subsidiary | 05.04.2021 | Loan | Loan to finance developed real estate projects | RON 850,000 (equivalent to EUR 0.17 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 16 | ONE MIRCEA ELIADE PROPERTIES SRL | Subsidiary | 21.06.2022 | Loan | Loan to finance developed real estate projects | RON 11,950,000 (equivalent to EUR 2.42 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 17 | ONE MIRCEA ELIADE PROPERTIES SRL | Subsidiary | 17.08.2022 | Loan | Loan to finance developed real estate projects | RON 48,620,620 (equivalent to EUR 9.95 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 18 | ONE COTROCENI PARK SRL | Subsidiary | 30.09.2022 | Loan | Loan to finance developed real estate projects | RON 53,447,016 (equivalent to EUR 10.82 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 19 | ONE UNITED TOWER SA | Subsidiary | 29.01.2021 | Loan | Loan to finance developed real estate projects | RON 1,120,000 (equivalent to EUR 0.23 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment |
| 20 | ONE UNITED TOWER SA | Subsidiary | 23.12.2021 | Loan | Loan to finance developed real estate projects | RON 4,679,722 (equivalent to EUR 0.95 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 21 | ONE UNITED TOWER SA | Subsidiary | 27.01.2022 | Loan | Loan to finance developed real estate projects | RON 4,690,000 (equivalent to EUR 0.95 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 22 | ONE UNITED TOWER SA | Subsidiary | 23.03.2022 | Loan | Loan to finance developed real estate projects | RON 4,707,650 (equivalent to EUR 0.95 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 23 | ONE UNITED TOWER SA | Subsidiary | 30.03.2022 | Loan | Loan to finance developed real estate projects | RON 4,300,000 (equivalent to EUR 0.87 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 24 | ONE UNITED TOWER SA | Subsidiary | 23.06.2022 | Loan | Loan to finance developed real estate projects | RON 4,923,000 (equivalent to EUR 1 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |



| No. | Name | Nature of the relationship | Transaction Date | Transaction Nature | Subject of the Transaction | Amount of loan granted/amount drawn during 2022 ² | Currency | Guarantees provided | Terms and payment methods |
|-----|---------------------|----------------------------|------------------|--------------------|--|--|----------|---------------------|---|
| 25 | ONE UNITED TOWER SA | Subsidiary | 15.07.2022 | Loan | Loan to finance developed real estate projects | RON 4,627,620 (equivalent to EUR 0.94 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 26 | ONE UNITED TOWER SA | Subsidiary | 25.08.2022 | Loan | Loan to finance developed real estate projects | RON 3,446,100 (equivalent to EUR 0.70 million) | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |



Schedule 2 – Reporting of accumulated mutual balances as at 31 December 2022³

| Company | | Related Party | | Balances as of 31 December 2022 (RON) | |
|--------------------------|-----------------|-------------------------------------|-----------------|---------------------------------------|------------------|
| Name | Relation Nature | Name | Relation Nature | Cumulative Balance Loans Granted | Interest Balance |
| ONE UNITED PROPERTIES SA | Issuing entity | ONE LAKE CLUB SRL | Subsidiary | 77,587,357 | 940,675 |
| ONE UNITED PROPERTIES SA | Issuing entity | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 85,680,595 | 3,994,038 |
| ONE UNITED PROPERTIES SA | Issuing entity | ONE COTROCENI PARK OFFICE SA | Subsidiary | 5,033,780 | 3,612,344 |
| ONE UNITED PROPERTIES SA | Issuing entity | ONE MIRCEA ELIADE PROPERTIES SRL | Subsidiary | 62,050,509 | 788,736 |
| ONE UNITED PROPERTIES SA | Issuing entity | ONE COTROCENI PARK SRL | Subsidiary | 74,416 | 174,474 |
| ONE UNITED PROPERTIES SA | Issuing entity | ONE UNITED TOWER SA | Subsidiary | 50,907,192 | 1,287,511 |

³ These balances (claims) relate to intra-group loan agreements concluded in 2022 and in the previous period.



Schedule 3 - Agreements concluded with related parties during the reference period

| No. | Name | Nature of the relationship | Transaction Date | Transaction Nature | Subject of the Transaction | Total value ⁴ | Currency | Guarantees provided | Terms and payment methods |
|-----|-------------------------------------|----------------------------|------------------|--------------------|--|--------------------------|----------|---------------------|---|
| 1 | ONE LAKE CLUB SRL | Subsidiary | 26.10.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 2 | ONE LAKE CLUB SRL | Subsidiary | 17.11.2022 | Loan | Loan to finance developed real estate projects | EUR 15,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 3 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 07.04.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 4 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 12.04.2022 | Loan | Loan to finance developed real estate projects | EUR 10,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 5 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 14.04.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 6 | ONE COTROCENI PARK OFFICE FAZA 2 SA | Subsidiary | 28.04.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 7 | ONE MIRCEA ELIADE PROPERTIES SRL | Subsidiary | 21.06.2022 | Loan | Loan to finance developed real estate projects | EUR 2,500,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 8 | ONE MIRCEA ELIADE PROPERTIES SRL | Subsidiary | 17.08.2022 | Loan | Loan to finance developed real estate projects | EUR 10,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 9 | ONE COTROCENI PARK SRL | Subsidiary | 30.09.2022 | Loan | Loan to finance developed real estate projects | EUR 15,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |

⁴ Represents the maximum amount available for drawing.



| | | | | | | | | | |
|------------|-----------------------|-----------------------------------|-------------------------|---------------------------|--|--------------------------------|-----------------|----------------------------|---|
| 10 | ONE UNITED TOWER SA | Subsidiary | 27.01.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 11 | ONE UNITED TOWER SA | Subsidiary | 23.03.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| No. | Name | Nature of the relationship | Transaction Date | Transaction Nature | Subject of the Transaction | Total value⁴ | Currency | Guarantees provided | Terms and payment methods |
| 12 | ONE UNITED TOWER SA | Subsidiary | 30.03.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 13 | ONE UNITED TOWER SA | Subsidiary | 23.06.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 14 | ONE UNITED TOWER SA | Subsidiary | 15.07.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 15 | ONE UNITED TOWER SA | Subsidiary | 25.08.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 16 | ONE HIGH DISTRICT SRL | Subsidiary | 04.02.2022 | Loan | Loan to finance developed real estate projects | EUR 500,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 17 | ONE HIGH DISTRICT SRL | Subsidiary | 03.03.2022 | Loan | Loan to finance developed real estate projects | EUR 500,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 18 | ONE HIGH DISTRICT SRL | Subsidiary | 03.06.2022 | Loan | Loan to finance developed real estate projects | EUR 500,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 19 | ONE HIGH DISTRICT SRL | Subsidiary | 21.07.2022 | Loan | Loan to finance developed real estate projects | EUR 500,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |



| | | | | | | | | | |
|----|-----------------------|------------|------------|------|--|-----------------------------|-----|-----|---|
| 20 | ONE HIGH DISTRICT SRL | Subsidiary | 06.10.2022 | Loan | Loan to finance developed real estate projects | EUR ⁵ 10,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 21 | ONE PENINSULA SRL | Subsidiary | 31.05.2022 | Loan | Loan to finance developed real estate projects | EUR 1,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |
| 22 | ONE PENINSULA SRL | Subsidiary | 03.10.2022 | Loan | Loan to finance developed real estate projects | EUR ⁶ 5,000,000 | EUR | N/A | Repayment in EUR or RON equivalent at the BNR exchange rate valid on the date of repayment - repayment period - 5 years |

⁵ Of the maximum amount available for drawing on 31 December 2022, EUR 1.57 million was drawn.

⁶ Of the maximum amount available for drawing on 31 December 2022, EUR 3 million was drawn.



Schedule 4 – Reporting of the corporate guarantees

On 27 July 2022, the Company, through its subsidiary One Victoria Plaza S.R.L. (formerly MAM Imob Business Center SRL) contracted a bank loan from Garanti Bank for a total amount of EUR 18.43 million and fully used this amount. The bank loan agreement contains a corporate guarantee by which the Parent Company is the guarantor and which covers the period until the maturity of the underlying bank loan.

On 15 February 2022, the Company, through its subsidiary One Mircea Eliade Properties SRL, contracted a bank loan from Garanti Bank for a total amount of RON 44.5 million (equivalent to EUR 9 million) and fully used this amount. The loan has a maturity of 10 years. The bank loan agreement contains a corporate guarantee by which the Parent Company is the guarantor.