



To: the Bucharest Stock Exchange
the Financial Supervisory Authority, Financial Instruments and Investments Sector

CURRENT REPORT NO. 26/2024

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:	12.04.2024
Name of the issuer:	One United Properties S.A.
Registered office:	20 Maxim Gorki Street, District 1, Bucharest, Romania
Registration no. Trade Registry:	J40/21705/2007
Sole registration code:	22767862
Share Capital:	RON 759,530,863
Total number of shares:	3,797,654,315 ordinary shares
Symbol:	ONE
Market where securities are traded:	Bucharest Stock Exchange, Main Segment, Premium Category

Important events to report: Publication of the Auditor Report regarding transactions in 2022 reported according to art. 108 from Law no. 24/2017

One United Properties S.A. (hereinafter referred to as the "Company") informs the investors about the availability of the Independent Limited Assurance Report on the information included in the current reports issued by the Company in accordance with the requirements of Law 24/2017, with all subsequent changes and clarifications, and with the provisions of the ASF Regulation no. 5/2018, prepared by Deloitte Audit SRL.

The report covers the period between January 1st, 2022 – December 31st, 2022, and is attached to this current report.

Executive Member of the Board of Directors

Victor Capitanu

**INDEPENDENT LIMITED ASSURANCE REPORT
ON THE INFORMATION INCLUDED IN THE CURRENT REPORT PREPARED BY THE COMPANY IN ACCORDANCE WITH THE
PROVISIONS OF LAW NO. 24/2017, AS REVISED, AND FSA REGULATION NO. 5/2018**

**To: Board of Directors
of One United Properties S.A.**

We have been contracted by **One United Properties S.A.** (herein after referred to as “**the Company**” or “**One United Properties S.A.**”) in order to report according to the requirements of Law no. 24/2017 on issuers of financial instruments and market operations, as revised (herein after referred to “**Law no. 24/2017**”) on the information included in the accompanying current report (dated 11.04.2024) (“**Current Report**”), which was prepared by the Company in accordance with article 108 of Law no. 24/2017, and the provisions of Regulation no. 5/2018 of the Financial Supervisory Authority (herein after referred to as “**FSA**”), to report to the FSA and the Bucharest Stock Exchange (“**BSE**”) for the period 1 January 2022 – 31 December 2022, in the form of a limited assurance conclusion.

Limited assurance is a lower level of assurance and it is not a guarantee that an assurance engagement conducted in accordance with International Standard on Assurance Engagements (ISAEs) will always detect a material misstatement when it exists.

Specific Scope

The scope of our report is exclusively that laid down in the first paragraph hereof, and our report is prepared for the information of the Company, of the BSE and the FSA and shall not be used for any other purpose. Our report shall not be deemed adequate for use by any party that wishes to acquire rights towards us, other than the Company, for any purpose or in any context.

Any party other than the Company, which gains access to our report or a copy hereof and chooses to rely on our report (or a portion hereof), shall do so on its own responsibility. Our engagement was conducted so as to report on such matters that we must report in an independent limited assurance report, and not for other purposes. This report refers only to the elements mentioned hereunder and does not extend to the Company’s financial statements or other report issued by the Company, individually or as a whole.

Management’s Responsibility

The Company’s management is responsible for the preparation of the Current Report and conclusion of the transactions reported in accordance with Law no. 24/2017, as revised and FSA Regulation no. 5/2018. Moreover, the Company’s management is responsible for the design, implementation and maintenance of internal controls that enable the preparation of Current Report that are free from material misstatements, whether due to fraud or error.

The Company’s management is also responsible to make sure that the supporting documents underlying the preparation of the Current Report and evidence provided to the auditor are complete, correct and justified.

Auditor’s Responsibility

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance engagements other than audits or reviews of historical financial information. This standard requires that we comply with ethical requirements, plan and perform the assurance engagement to obtain limited assurance about the Current Report.

Our firm applies International Standard on Quality Management 1 (“**ISQM1**”) and, accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (“**IESBA Code**”), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The procedures selected depend on the auditor’s judgment and understanding of the reported transaction included in the Current report, and of other circumstances of the engagement, as well as on our considerations as to the areas where material misstatements might arise. In obtaining an understanding of the reported transaction included in the current report, we have taken into consideration the process used by the Company for concluding the transactions and preparing and presenting the current report in accordance with Law no. 24/2017, as revised and FSA Regulation 5/2018, for the purpose of determining the assurance procedures applicable in the given circumstances, but not for the purpose of expressing a conclusion on the efficacy of the process or of the Company’s internal control for concluding the reported transaction included in the Current report and for preparing and presenting the Current report.

The procedures include, in particular, making enquiries of those in charge of financial reporting and risk management, as well as additional procedures aimed at obtaining evidence on the information included in the Current report.

The procedures of obtaining evidence in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

As regards the Company’s current report, in order to assess the justified and correct nature of the transactions reported in such report, we have conducted the following procedures:

- 1) We have obtained from the Company the accompanying Current report and details on the transactions included in such report.
- 2) We have checked whether the persons approving such report are the Company’s authorised representatives and requested the list of authorised signatures.
- 3) For the transactions analysed, presented in the Current report, we have determined whether the details thereof are consistent, in all material respects, with the information included in the signed contracts/ contractual agreements, made available to us, and whether they were signed by the Company’s representatives, in accordance with the list of authorised signatures provided to us. Where applicable, we have checked whether the details included in the Current report match the documentation pertaining to such contracts: the parties who signed the supporting documents; the date when the documentation was signed and the nature thereof; description of the type of goods/services indicated in the documentation; the achieved or estimated aggregate value of the contracts and, where applicable, guarantees and penalties established, payment terms and methods, the related contractual terms and conditions.
- 4) For the transactions analysed, we have checked whether the details presented in the accompanying Current report match the information obtained by us following the enquiries with the Company’s management as well as with the documentation accompanying the contracts, as applicable.
- 5) For the transactions analysed, to the extent there is a market price for the goods or services provided between the Company and its affiliates, we have discussed with the Company’s management the pricing of such goods or services and whether, on a case by case basis, the agreed upon prices are consistent with those applied by other (third) parties for similar goods or services and whether the related contracts are approved by the board of directors or the supervisory board of the Company.

If there are no market prices available, we have analysed whether such transactions are carried out based on the Company’s internal procedures regarding the substantiation of the pricing and, respectively, whether the related contracts are approved by the Company’s board of directors or supervisory board in accordance with its internal procedures.

Our procedures have been conducted only for the transactions included in the accompanying Current Report, which related to the period 1 January 2022 - 31 December 2022. We have not conducted any procedures to check whether Current Report include all the transactions that the Company should report as per article 108 of Law no. 24/2017 for such period.

The procedures performed do not constitute an audit according to the International Standards on Auditing, nor an examination of the effectiveness of the Company's internal control systems, or an examination of compliance with laws, regulations, or other matters. Accordingly, our performance of the procedures does not result in the expression of an opinion, or any other form of assurance on the Company's internal control systems or its compliance with laws, regulations, or other matters.

The assurance provided by our procedures should therefore be considered at the light of these limitations on the nature and extent of evidence-gathering procedures performed.

We believe that our evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Conclusion

Our conclusion was formed on the basis of and considering the matters presented in this independent limited assurance report. Based on the procedures described above and the evidence obtained, **nothing has come to our attention** that causes us to believe that:

- a) the information included in the accompanying Current report is not **consistent** in all material respects with the **supporting documents** made available to us by the Company.
- b) the information included in the accompanying Current report is not **consistent** in all material respects with the **requirements of Law no. 24/2017, as revised and FSA Regulation 5/2018**, as regards the signatories of the supporting documents; the date when the documentation was signed and the nature thereof; the description of the type of goods/services referred to in the documentation; the achieved or estimated aggregate value of the contracts, and, if applicable, guarantees and penalties established, payment terms and methods, the related contractual terms and conditions.
- c) the contracts underlying the transactions reported and analysed **have not been duly authorised** by the Company's representatives and have not been approved by the Company's board of directors and supervisory board.
- d) the prices agreed upon by the parties have not **been mutually accepted** based on the type of goods/services and other terms and conditions stipulated, as applicable, in the agreements between the parties and have not been determined according to the criteria mentioned at item 5) of the list of procedures herein above.

On behalf of:
Deloitte Audit SRL

Ioana Alina Mirea

For signature, please refer to the original signed Romanian version.

Bucharest, Romania
12 April 2024

Annex

1. Current Report forming the subject matter of this limited assurance report



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.

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.