

REPORTING POLICY

REGARDING VIOLATIONS OF THE LAW AND THE PROTECTION OF WHISTLEBLOWERS IN THE PUBLIC INTEREST

Impact Developer & Contractor S.A. and the companies in the group: Aria Verdi Development S.R.L., Bergamot Developments S.R.L., Bergamot Developments Phase II S.R.L., Clearline Development & Management S.R.L., Greenfield Copou Residence S.R.L., Greenfield Copou Residence Phase II S.R.L., Greenfield Property Management S.R.L., Impact Alliance Architecture S.R.L., Impact Alliance Moldova S.R.L., Impact Finance & Sales S.R.L., Spatzioo Management S.R.L. promote an organizational culture based on ethics, integrity, and compliance with applicable laws. Hereinafter, these companies are collectively referred to as “**the Companies**”

To this end, the Companies have implemented a whistleblowing policy in accordance with Law No. 361/2022, which provides a safe and confidential framework for reporting any violations of the law or internal rules.

1. General Overview

The Companies promote an organizational culture based on ethics, integrity, and compliance with applicable laws. Consequently, the Companies are committed to promptly reviewing and responding to any reports or complaints received, ensuring a thorough review and an appropriate response to the situation reported.

This reporting policy applies to the following individuals, hereinafter referred to as “whistleblowers”:

- persons employed by the Companies under any type of employment contract, as well as administrators, directors, and other representatives of the Companies;
- third parties, whether individuals or legal entities, with whom the Companies collaborate (e.g., suppliers, customers, agents etc.) or maintain a business relationship, regardless of the contractual relationship;
- individuals whose employment relationship has not yet begun and who submit reports through internal or external reporting channels or publicly disclose information regarding violations of the law, policies, or internal rules of the Companies obtained during the recruitment process or other pre-contractual negotiations, or in cases where the employment or service relationship has ended;
- individuals who report or publicly disclose information regarding such violations, anonymously.

2. Where should the report be submitted?

IMPACT Building, Padurea Mogosoia Road, No. 31 – 41, Bucharest, 1st District, Postal Code 014043, Phone: +40-21.230.75.70/71/72, Fax: +40-21.230.75.81/82/83

Subscribed and fully paid-up share capital: 591.235.355 RON

Registered with the Trade Registry Office under the Bucharest Municipal Council under No. J2018007228408, sole registration code No. RO 1553483

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Companies provide whistleblowers with the following methods for reporting potential irregularities:

- **in writing** – electronically, to the following email address: **avertizare@impactsa.ro** – to the attention of Ms. Gina Patrinoiu and/or Ms. Stefana Stan in their capacity as Integrity Officers for the Companies’ operations, or **in hard copy**, by submitting the Report form to the designated location within the Companies’ Human Resources Department;
- **oral** - by contacting the Compliance Officer at the following phone numbers: 0773978250 or 0729100020 (calls may be recorded), subject to the Whistleblower’s consent, or through a face-to-face meeting with the Compliance Officer, to be arranged within no more than 5 business days of the Whistleblower’s request, sent to the following email address: **avertizare@impactsa.ro**. In the latter case, the Compliance Officer is required to prepare a transcript of the report, subject to the Whistleblower’s consent, in accordance with the law. If the Whistleblower does not consent to the recording or transcription of the conversation, they will be instructed to submit the report in writing, either electronically or on paper, as detailed above.

3. **How do you report it?**

Reports may be submitted in Romanian or English, either anonymously or with the whistleblower’s identifying information. They must include, at a minimum, the following elements:

- the name, surname, and contact information of the whistleblower, including their email address;
- the professional context in which the information was obtained;
- the data subject, if known;
- a description of the act that may constitute a violation of the law within the Companies;
- presentation of data or evidence supporting the alleged violation of the law within the Companies;
- date;
- signature.

Anonymous reports are reviewed and addressed to the extent that they contain substantial evidence of violations.

4. **What does the term “violation of the law” encompass?**

The laws whose violation may be reported by whistleblowers are listed in Annex 2 to Law No. 361/2022 on the protection of whistleblowers acting in the public interest. Within companies,

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whistleblowers may report any potential misconduct affecting areas relevant to their activities, namely:

- product safety and compliance;
- environmental protection;
- public health;
- consumer protection and combating unfair business practices in dealings with consumers, as well as harmonizing regulations with European consumer protection legislation;
- the protection of privacy and personal data, as well as the security of computer networks and systems;
- compliance with internal market rules, including those relating to competition.

5. Confidentiality of the whistleblower

Both the Companies and the person designated to handle the report are obligated to maintain the confidentiality of the whistleblower's identity, the identities of the persons concerned, and those of third parties, as well as any information that could lead to their identification, except in cases where the person has given express consent or the law provides otherwise.

Confidentiality is maintained even if the report is accidentally received by other persons and is subsequently redirected to the designated person, and does not apply if the whistleblower intentionally discloses their identity in a public disclosure.

6. Prohibition of Retaliation

Whistleblowers are protected against any retaliation when they report in good faith and have reasonable grounds to believe in the accuracy of the information reported. In this context, any disciplinary action, discriminatory treatment, or other actions that could cause them harm are strictly prohibited, including, but not limited to: dismissal, transfer, reduction or withdrawal of benefits, denial of promotion or access to training, termination of employment, or threats.

7. The legal and procedural framework for reporting and protecting whistleblowers

- Law No. 361/2022 on the Protection of Whistleblowers in the Public Interest;
- Impact's Policy on the Protection of Whistleblowers.

8. Policy Communication

The policy was adopted by the Board of Directors of Impact Developer & Contractor S.A. and by the management bodies of the companies within the group; following its approval, the policy was communicated to all employees and stakeholders within the Impact Group, both via email and by posting it at designated communication points within the companies.

If you would like to receive a full copy of the policy, please send a request to the following email address: avertizare@impactsa.ro.

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