

To: Financial Supervisory Authority - Financial Instruments and Investments Sector  
Bucharest Stock Exchange  
Regulated Market

*From: IMPACT DEVELOPER & CONTRACTOR S.A.*

**30 January 2026**

### **CURRENT REPORT**

According to the provisions of Law No. 24/2017 on issuers of financial instruments and market operations and Regulation No. 5/2018 of FSA on Issuers of Financial Instruments and Market Operations

### **IMPORTANT EVENTS TO BE REPORTED**

#### **Auditor's independent limited assurance report according to art. 108 of Law no. 24/2017 regarding the transactions concluded in the second semester of 2025**

Impact Developer & Contractor SA informs its shareholders, according to the provisions of art. 108 of Law no. 24/2017 about the financial auditor's independent report of limited assurance regarding the transactions concluded by Impact according to art. 108 of Law no. 24/2017 in the period 1 July 2025 – 31 December 2025.

Please access the link here below to view the full report.

Respectfully,

IMPACT DEVELOPER & CONTRACTOR S.A.  
General Manager  
Câmpeanu-Richard Dan-Sebastian