

AROBS PAYMENT POLICY

1. INTRODUCTION AND PURPOSE

This Payment Policy establishes the framework of principles, responsibilities, and procedures applied by AROBS Transilvania Software S.A. (“AROBS” or the “Company”) with respect to making payments to suppliers and business partners, with the aim of ensuring financial discipline, timely payments, and compliance with applicable legislation, including Law No. 72/2013 on combating delays in payment in commercial transactions (transposing EU Directive 2011/7/EU), as well as with the Bucharest Stock Exchange (BVB) Corporate Governance Code.

This Policy applies to all employees, management structures, suppliers, and business partners and represents a corporate governance instrument intended to ensure transparency, accountability, and the sustainable performance of the Company.

2. GENERAL PAYMENT PRINCIPLES

AROBS observes the following principles in its financial relationships with suppliers:

- a) **Discipline and legality:** Payments are made within the contractual deadlines or, where such deadlines are not stipulated, within the maximum time limits provided by law (as a rule, up to 60 calendar days in business-to-business relationships, subject to objectively justified exceptions), in accordance with Law No. 72/2013.
- b) **Transparency and fairness:** Payment terms and conditions are clearly communicated to suppliers, and the Company treats all suppliers in a non-discriminatory manner, regardless of the size or volume of the collaboration. Any amendment to the agreed terms is discussed and agreed in writing, so that suppliers always have a clear understanding of the financial expectations.
- c) **Accuracy:** Invoices and supporting documents are rigorously verified in order to avoid material errors and unjustified delays; thus, accuracy in invoice processing and payments is ensured, minimizing any error or discrepancy.
- d) **Compliance with deadlines:** The Company honors its payment obligations within the deadlines agreed by contract, considering timeliness to be an essential element of cooperation. Any potential delay (e.g. caused by the need for clarifications or technical issues) is addressed proactively, communicated to the supplier, and resolved as a matter of priority in order to minimize the impact.

e) **Reporting and accountability:** In line with good corporate governance practices applicable to issuers listed on the BVB, the Company ensures transparency in the internal and external reporting of payment performance.

3. LEGISLATIVE COMPLIANCE REGARDING PAYMENT DEADLINES

In accordance with the provisions of Law No. 72/2013 on combating delays in payment in a commercial context:

- Where the contract does not stipulate a payment deadline, default interest for late payment generally accrues after 30 calendar days from the date of receipt of the invoice by the debtor or from the date of acceptance of the goods/services.
- The contractual payment term between professionals may not exceed 60 calendar days, unless the parties agree on a longer term that is not abusive.
- The completion of internal acceptance and certification procedures may not undermine these statutory deadlines.

The AROBS Payment Policy provides for the inclusion of these deadlines in commercial contracts and for the monitoring of compliance therewith.

4. STRUCTURE OF RESPONSIBILITIES

The Board of Directors is responsible for approving and overseeing major financial policies, including this Payment Policy.

- The Chief Financial Officer (CFO) coordinates the implementation and compliance with the Policy and periodically reports to the Board on payment performance.
- The Finance and Accounting Department manages payment approvals, internal controls, and the monitoring of due dates.
- Operational management ensures the completeness and accuracy of documentation required for payments.

5. PROCEDURE FOR THE PREVENTION OF LATE PAYMENTS

5.1 AROBS adopts a series of proactive measures to prevent the occurrence of late payments, especially in its relationships with small-sized partners (SMEs). Key practices include:

- **Clear contracts:** AROBS enters into contracts that explicitly define payment terms and methods, as well as penalties for late payment.
- **Periodic and accurate invoicing:** The Company issues accurate and timely invoices in accordance with the applicable legislation and encourages suppliers to do the same, thereby facilitating payment in line with the agreed deadlines.

- **Open and proactive communication:** Active communication channels and clearly designated contact persons are maintained for the rapid resolution of any issues.

5.2 Internal measures for preventing delays in payments to suppliers

In order to ensure that payments to suppliers are made on time, AROBS has implemented effective internal mechanisms, as follows:

- **Efficient and digitalized payment process:** Payments are approved and executed through an automated digital system, with multiple checks, reducing errors and the risk of fraud.
- **Early payment discounts:** AROBS negotiates discounts for payments made prior to maturity, encouraging early payment and strengthening supplier relationships.
- **Clear dispute resolution procedures:** Disputes regarding invoices and payments are handled promptly and fairly, preventing blockages and ensuring transparency and equity.

5.3 Control and monitoring of payments: AROBS applies internal mechanisms to ensure compliance with the Payment Policy and the early identification of risks:

- **Periodic reporting:** The Finance Department prepares a weekly payment schedule, highlighting payments to be made, due payments, and overdue payments; this schedule is communicated to management.
- **Monitoring of indicators:** The average payment period and the percentage of late payments are monitored.
- **Continuous improvement:** The Policy and procedures are periodically reviewed to align them with best practices and legislative changes.
- **Annual reporting:** Payment performance towards suppliers is included in the Annual Sustainability Report, in accordance with the principle of fairness and treating all suppliers in a non-discriminatory manner.

6. OBJECTIVES

AROBS is committed to further developing its financial policies in order to improve relationships with partners and to integrate sustainability and ethical considerations into its business practices. Looking ahead, the Company has set the following objectives:

- **Supplier evaluation policy (2026):** In 2026, AROBS aims to develop and implement a policy on the periodic evaluation of suppliers, which will include systematic feedback mechanisms. This initiative will involve the periodic analysis of supplier performance (including compliance with payment terms and the quality of collaboration) and the collection of suppliers' feedback regarding their relationship with AROBS, with the aim of mutually improving processes.

- **Sustainable and ethical payment practices:** The new policy will integrate sustainability and ethical criteria into payment management. This means that AROBS will continue the digitalization and efficiency of financial processes to reduce resource consumption (paper, energy), will comply with ethical standards (such as avoiding abusive payment terms towards small suppliers), and will promote a responsible supply chain. Through these measures, the Company strengthens its commitment to conducting business responsibly and to maintaining the trust of investors and partners in its financial practices.

Through the consistent application of this Payment Policy, AROBS demonstrates its commitment to business partners and investors with regard to financial discipline, transparency, and social responsibility. Preventing late payments and treating all suppliers fairly are not merely a matter of legal compliance, but also an essential component of the AROBS business culture, centered on mutual trust and sustainable performance.

7. POLICY REVIEW

This Policy shall be reviewed periodically or whenever necessary, in order to reflect legislative amendments, the requirements of the BVB Corporate Governance Code, or the Company's strategic developments.

8. POLICY APPROVAL

This Policy is approved by the Board of Directors of AROBS Transilvania Software S.A.