

SPONSORSHIP AND DONATIONS POLICY

AROBS TRANSILVANIA SOFTWARE S.A.

1. PURPOSE AND SCOPE

This Sponsorship and Donations Policy (the “Policy”) establishes the framework, principles, and procedures under which AROBS Transilvania Software S.A. (hereinafter referred to as the “Company” or “AROBS”) provides financial or in-kind support to organizations and initiatives operating in the social, educational, cultural, sports, or economic sectors.

The purpose of this Policy is to ensure transparency, accountability, and compliance with the applicable legal framework governing sponsorships, donations, and corporate governance.

2. SPONSORSHIP AND DONATION AREAS

AROBS is committed to supporting projects and partnerships that contribute to community development and align with the Company’s strategic objectives, particularly in the following areas:

- **Education and professional training** – programs aimed at developing digital, technical, and entrepreneurial skills;
- **Research and innovation** – scientific or technological initiatives relevant to the IT ecosystem;
- **Social and healthcare projects** – support for public health, social inclusion, and community assistance;
- **Culture and heritage** – support for cultural, artistic, or conservation projects;
- **Environment and ecological responsibility** – environmental protection and sustainability initiatives;
- **Sports and healthy lifestyle** – sports competitions and initiatives for amateurs and professionals.

This list is indicative, and the Company may also support other initiatives deemed to have a positive social and community impact.

3. GENERAL PRINCIPLES

AROBS shall grant sponsorships and donations in accordance with the following principles:

- **Legality and compliance** – all sponsorships and donations shall comply with applicable Romanian legislation and the Bucharest Stock Exchange (BVB) regulations for listed companies;

- **Transparency** – the selection process, criteria, and amount of support granted shall be documented and, where applicable, disclosed in the Company’s annual sustainability reports or on its website;
- **Impact and relevance** – support shall be granted to projects demonstrating measurable impact and alignment with AROBS’ values and objectives;
- **Non-discrimination** – support shall be provided without discrimination based on social, ethnic, religious, political, or gender criteria;
- **Fiscal responsibility** – all sponsorships and donations shall be reported and managed responsibly from a tax perspective, in accordance with applicable legal provisions.

4. ELIGIBILITY CRITERIA

Organizations or projects eligible to receive sponsorships or donations must cumulatively meet the following conditions:

- be legally established entities in Romania or abroad, as applicable, with transparent and documented activities;
- have a clearly defined project, with objectives and measurable impact indicators;
- not be involved in activities contrary to the Company’s values;
- not be organizations with an exclusively political or electoral purpose.

5. APPLICATION AND SELECTION PROCEDURE

1. **Submission of the request** – sponsorship or donation proposals shall be submitted to the Investor Relations & CSR Department (or the internally designated responsible department), accompanied by relevant documentation (project description, budget, expected outcomes);
2. **Internal evaluation** – requests shall be assessed based on eligibility and impact criteria;
3. **Approval of the sponsorship/donation** – the final decision shall be taken by the Company’s executive management or the Board of Directors, as applicable;
4. **Contracting and granting** – once approved, sponsorships and donations shall be formalized through agreements/contracts, including clauses regarding results reporting;
5. **Monitoring and reporting** – beneficiaries shall provide progress and financial reports in accordance with the provisions of the agreement.

6. LIMITATIONS AND EXCLUSIONS

AROBS shall not grant sponsorships or donations:

- to individuals for personal purposes without a documented social objective;
- to entities or projects with discriminatory content or contrary to applicable legislation;
- to activities with a direct profit-making purpose (except for those with a clear social impact and duly justified in a transparent manner).

7. DISCLOSURE AND TRANSPARENCY

Information regarding granted sponsorships and donations shall be disclosed in the Company's annual corporate governance and sustainability reports or through its communication channels (website / social media channels / public reports), in accordance with transparency practices applicable to companies listed on the Bucharest Stock Exchange.

8. RESPONSIBILITIES AND ADMINISTRATION

Compliance with this Policy shall be monitored periodically through internal audit mechanisms and regular reviews.

9. ENTRY INTO FORCE AND REVIEW

This Policy shall enter into force as of the date of its approval by the Board of Directors of AROBS Transilvania Software S.A. and shall be reviewed periodically, in line with legislative and strategic developments of the Company.