



CSR & SPONSORSHIP POLICY

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SIMTEL TEAM S.A.

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CSR policy. Sponsorship

**Approval
Responsible
& Date Version
Review**

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CSR / ESG Coordinator
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Annually or when the regulatory framework is amended

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1. Purpose

The Social and Corporate Responsibility (CSR) Policy and Sponsorships (the "**Policy**") creates the framework for sponsorships, donations, community partnerships aligned with the Sintel strategy.

2. Scope

This policy applies to Sintel and its affiliates, all employees, and decision-makers regarding donations and sponsorships. No employee of Sintel and no person representing Sintel under a mandate contract, who has a personal interest or a personal cause in the entity requesting a sponsorship, donation or partnership or social investment from Sintel, will be involved in the decision-making process in the case of such request.

In this regard, employees who participate in the process of granting a sponsorship, donation, partnership or social investment sign a declaration on their own responsibility that they have no personal interest or do not support a personal cause.

For the purposes of this Policy, the terms used have the meaning defined below, unless they have been expressly attributed another meaning:

Sponsorship means the legal act by which two persons agree on the transfer of ownership of material goods or financial means to support non-profit activities carried out by one of the parties, referred to as the beneficiary of the sponsorship;

Patronage means an act of generosity by which a natural or legal person, called a patron, transfers, without the obligation of direct or indirect counterparty, his right of ownership over material goods or financial means to a natural person, as a philanthropic activity of a humanitarian nature, for carrying out activities in the fields of: cultural, artistic, medical-sanitary or scientific - fundamental and applied research.

Donation means the contribution of money or other goods for which no benefit is expected in return. The donor can request a confirmation or request that the donation be used for a specific purpose.



This Policy is drafted in accordance with the following regulatory framework:

- a) Law no. 32 / 1994 on sponsorship with subsequent amendments and completions;
- b) Order no. 994 / 1994 regarding the approval of the Instructions for the application of Law no. 32/1994 on sponsorship;
- c) Law no. 227 / 2015 on the Fiscal Code with the methodological norms of application

3. Principles

The CSR and sponsorship policy applies within Simtel and its subsidiaries, in compliance with the principles of legality and compliance, integrity (excluding the political field and possible conflicts of interest), measurable impact and transparency.

3.1. Legality and compliance

Donations, sponsorships or partnership or social investment are transparent, and the purpose is verifiable according to the legal provisions.

3.2. Integrity

The beneficiary of the project that is the subject of the donation, sponsorship or partnership or social investment is not politically affiliated and does not cause a conflict of interest.

3.3. Measurable impact

The project must score the expected results, which results in the impact on the community to which it is addressed. Priority is given to projects that bring added value to the communities in which they are carried out. Simtel asks the beneficiary, together with the sponsorship application, a breakdown of the potential positive impact, (e.g. the number of direct and indirect beneficiaries that will be impacted following the implementation of the proposed project, and/or the duration of this impact, the way in which it will increase over time, etc.). Also, the impact at the end of the project or programme must be real and quantifiable.



After the implementation of the program, the beneficiary will submit to Simtel, within 60 days, a detailed report presenting the impact, results, etc. of the project supported by images, relevant data, etc.

In case of non-submission by the beneficiary of the aforementioned report, Simtel reserves the right to resolution, which will entail the obligation of the beneficiary to return the sponsorship received.

3.4. Transparency

Donations, sponsorships or partnership or social investment must be transparent, and the purpose must be verifiable according to the legal provisions.

4. Community engagement processes and CSR initiatives

Simtel implements structured processes for identifying, selecting, approving, monitoring and reporting community engagement and social responsibility initiatives, with the aim of ensuring responsible use of resources, alignment with ESG strategy and generating measurable positive impact.

4.1. Eligibility criteria

Simtel supports community engagement initiatives and CSR projects that are aligned with the company's values, scope of activity, and ESG goals.

Eligible initiatives may include, but are not limited to:

- a) education and training, with a focus on STEM education, digitalization and technical skills development;
- b) environmental protection and energy transition, including energy efficiency, renewable energy and environmental awareness projects;
- c) health and safety at community level, including prevention, safety and well-being;
- d) other initiatives with a positive social impact, relevant to the communities in which Simtel operates.

The projects will be chosen with the application of the following eligibility criteria:

- a) relevance to Simtel's ESG objectives;



- b) the expected social or environmental impact;
- c) the sustainability and feasibility of the project;
- d) the transparency and capacity of the beneficiary organisation;
- e) compliance with ethical and legal principles.

4.2. Selection and approval

The company has implemented a formal process for the selection and approval of CSR initiatives, which consists of:

- a. analysis of project proposals by an internally appointed CSR committee;
- b. evaluation by the CSR committee of projects based on eligibility and impact criteria;
- c. Approval can be made at executive level for low-value projects, within the limits of delegated powers.
- d. Approval by the Board of Directors of projects that exceed the internally established value thresholds;
- e. Defining approval thresholds and levels in internal procedures, regularly reviewed.

4.3. Contracting

Approved initiatives are formalised by contracts that clearly set out the rights and obligations of the parties. The contracts include, as the case may be:

- a) project objectives;
- b) duration and amount of support;
- c) the reporting obligations of the beneficiary;
- d) use of funds and compliance clauses.

Simtel monitors the implementation of projects by:

- a. result and impact indicators, established according to the nature of the project;
- b. periodic reports from beneficiaries;
- c. assessment of the achievement of the objectives set.

The results of the monitoring are used to improve processes and to select future initiatives.

4.4. Reporting and transparency



The company ensures transparent reporting of community engagement and CSR initiatives through measures such as:

- a) presenting the projects and areas supported on the Society's website;
- b) the inclusion of relevant information in the annual report and/or sustainability report;
- c) communication of the social and environmental impact generated, using relevant indicators.

Reporting is carried out in accordance with legal requirements and applicable ESG transparency standards.

5. Review

The policy is reviewed annually or when changes occur in the regulatory framework.