

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMANIA

Financial statements for the year ended 31 December 2025

**Prepared in accordance with the Order of the Minister of Public Finance of Romania no. 3103/2017
with subsequent amendments and additions ("OMFP 3103")**

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BALANCE SHEET

31 DECEMBER 2025

BALANCE SHEET

At date 31.12.2025

- lei -

Indicator name	Nr. rd.	Notes	Balance at:	
			01.01.2025	31.12.2025
A	B		1	2
A. FIXED ASSETS				
I. INTANGIBLE ASSETS	01		-	-
II. TANGIBLE ASSETS	02		29,537	19,606
III. FINANCIAL ASSETS	03		4,189,085	4,569,018
FIXED ASSETS -TOTAL (rd. 01+02+03)	04	3	4,218,622	4,588,624
B. CURRENT ASSETS				
I. STOCKS	05		161,062	47,736
II. RECEIVABLES	06	4.1	82,360	48,762
III. SHORT TERM FINANCIAL INVESTMENTS	07	4.2	10,290,000	13,700,000
IV. BANK ACCOUNTS	08	4.3	1,574,705	639,840
CURRENT ASSETS – TOTAL (rd. 05+06+07+08)	09	4	12,108,127	14,436,338
C. ADVANCE EXPENSES	10		134,410	131,003
Amounts to be resumed in a period from up to a certain year	11		134,410	131,003
Amounts to be resumed in a period longer than one year	12			
D. DEBTS: AMOUNTS TO BE PAID WITHIN A PERIOD OF UP TO ONE YEAR	13		50,194	2,943
E. NET CURRENT ASSETS / NET CURRENT LIABILITIES (rd. 09+11-13-20-23)	14		12,183,458	14,560,511
F. TOTAL ASSETS MINUS CURRENT LIABILITIES (rd. 04+12+14)	15		16,402,080	19,149,135
G. DEBTS: AMOUNTS TO BE PAID IN A PERIOD LONGER THAN ONE YEAR	16	5		
H. PROVISIONS	17	6	130,532	93,631
I. INCOME IN ADVANCE (rd. 20+21)	18		8,885	3,887
1. Subsidies for investments (rd. 20+21)	19		3,887	3,887
Amounts to be resumed in a period from up to a certain year	20		3,887	3,887
Amounts to be resumed in a period longer than one year	21		-	-
2. Deferred income (rd. 23+24)	22		4,998	-
Amounts to be resumed in a period from up to a certain year	23		4,998	-
Amounts to be resumed in a period longer than one year	24		-	-
J. CAPITAL AND RESERVES				
I. CAPITAL	25		40,000	40,000
II. REZERVES FROM REEVALUATION	26		-	-
III. REZERVES	27		-	-
IV. THE CARRIED FORWARD RESULT REPRESENTING ITS SURPLUS / PROFIT OR DEFICIT / LOSS OF THE FINANCIAL YEAR	28		15,708,150	16,231,548

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA

BALANCE SHEET

31 DECEMBER 2025

Indicator name	Nr. rd.	- lei - Balance at:	
		01.01.2025	31.12.2025
V. ITS SURPLUS/PROFIT OR DEFICIT / LOSS OF THE FINANCIAL YEAR	29	523,398	2,783,956
EQUITY – TOTAL (rd 25+26+27+28+30-31-32)	35	16,271,548	19,055,504
EQUITY -TOTAL (rd. 35+36+37+38+39+40) (rd 04+09+10-13-16-17-18)	41	16,271,548	19,055,504

Authorized and signed on behalf of the Management Board, by the Executive Director, Adriana Dobrea, on July 31st, 2026.

Adriana Dobrea

Executive Director
Signature _____

Unit stamp



Intocmit,
KPMG ACCOUNTING AND PAYROLL SERVICES
SRL
Authorized Legal Entities, Members of CECCAR

**Refer to the original signed
Romanian version**

31 DECEMBER 2025

ABRIDGED ACCOUNT OF THE RESULT OF THE FINANCIAL YEAR

At date 31.12.2025

Indicator name	Nr. rd.	Notes	Exercitiul financiar	
			31.12.2024	31.12.2025
I. Income from non-patrimonial activities				
TOTAL, of which:	01		10,181,190	12,180,989
Income from donations, amounts or goods received through sponsorship	06		9,533,166	11,231,860
II. Expenses regarding activities without patrimonial purpose – TOTAL (rd. 09+12+13+14+15+16+18+19+21+24+27)	08		9,657,792	9,397,033
Inventory expenses	09		8,260	29,171
External benefits expenses	12		159	1,681
Expenses with other services performed by third parties – total, of which:	16		288,330	406,400
- Expenses with collaborators	17		-	-
Expenses with taxes, fees and similar payments	18		141	132
Personnel expenses	19	7.1	1,808,423	1,912,761
—expenses regarding insurance and social protection	20		38,415	-
Other operating expenses (ct. 652+653+654+655+ 656+657+658) – total, of which:	21	7	7,449,567	6,833,320
Financial expenses – total, of which:	24	8	7,776	72,117
- Expenses from exchange rate differences	25		7,776	72,117
Depreciation, amortization, provisions, and impairment expenses (rd. 28+29+30)	27		95,136	141,451
Operating expenses regarding depreciation of fixed assets	28		13,128	16,603
Other expenses	29		53,871	93,631
Financial expenses regarding depreciation and adjustments for loss of value	30		28,137	31,217
III. The result of activities without patrimonial purpose				
Surplus (rd. 01-08)	31		523,398	2,783,956
X, Total revenues (rd. 01+33+37)	41		10,181,190	12,180,989
XI. Total expenses (rd. 08+34+38)	42		9,657,792	9,397,033
XII. The net result of the financial exercise				
Surplus/Profit (rd.41-42)	43		523,398	2,783,956
Deficit/Loss (rd. 42-41)	44		-	-

Authorized and signed on behalf of the Management Board, by the Executive Director, Adriana Dobrea, on July 31st, 2026.

Adriana Dobrea

Executive Director
Signature

Unit stamp



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Romanian version

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

1. The reporting entity

These financial statements are presented by United Way Romania (hereinafter referred to as the "Organization" or the "Entity")

Registered office address:	Calea Floreasca 246C, Sky Tower building, floor 2, District 1, București
Type of ownership:	NGO
Register of Associations and Foundations number:	07 / 10.12.2009
Unique Registration Code:	16579546
Main activity (CAEN):	9499

United Way Romania (the "Organisation") is an independent, not-for-profit, non-governmental organization ("NGO") devoted to the reconstruction of Romania and the wellbeing of the Romanian people. The Organisation is a Romanian legal entity established in accordance with the Government Order 26/2000, and registered with the Register of Associations and Foundations, with the number 7/2009. Registered under Romanian law in June 2004, United Way Romania is a Romanian foundation, affiliated with United Way Worldwide, located in Alexandria, Virginia, USA. The Organisation is an independent body, separately incorporated and governed by local volunteers.

The Organization's vision is of strong, supportive communities committed to helping people reach their potential

Its mission is to improve the quality of life in communities through giving, corporate and volunteerism. The Organisation has defined its values as follows:

Caring: tapping into the caring power of communities by mobilizing resources to change lives and to improve the quality of life for all people.

Integrity: the integrity and reliability of each staff member, board member, volunteer and grantee are essential to the strength and success of the organization.

Transparency: open, transparent and accountable in everything the Organization does.

Responsibility: taking responsibility for improving the communities and for improving the lives of those in need.

Effectiveness: achieving real impact in communities by efficiently addressing the most pressing issues and the most vulnerable groups, and by funding the worthiest organizations.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

2. Accounting principles, policies and methods

The main accounting policies adopted in the preparation of these financial statements are presented below. These financial statements are not the annual statutory financial statements, they are prepared for the purpose of reporting to the Board of Directors and contain additional information in notes compared to the annual statutory financial statements. The Entity prepared separately a set of statutory annual financial statements, which were approved on April 28, 2026 and checked by the censor Deloitte Audit SRL, which issued a report on April 28, 2026. However, both sets of financial statements use the accounting regulations approved by Order of the Minister of Public Finance of Romania 3103/2017.

2.0 The basics of preparing financial statements

These financial statements were prepared in accordance with:

- Accounting Law 82/1991 republished in November 2012 ("Law 82");
- The accounting regulations regarding individual annual financial statements drawn up by legal entities without patrimonial purpose, approved by the Order of the Minister of Public Finance of Romania 3103/2017 as amended ("OMF 3103").

Significant accounting principles

The financial statements for the financial year ended on December 31, 2025 were drawn up in accordance with the following accounting principles:

The principle of continuity of activity

The present financial statements were drawn up based on the going concern principle, which assumes that the Entity will continue its activity in the foreseeable future. In order to assess the applicability of this assumption, the management analyzes the forecasts regarding the future cash inflows.

The principle of permanent methods

The entity consistently applies the accounting policies and evaluation methods from one financial exercise to another.

The principle of prudence

When preparing the annual financial statements, the recognition and evaluation was carried out on a prudent basis and, in particular:

- a) in the profit and loss account, only the profit made on the balance sheet date was included;
- b) debts incurred during the current financial year or a previous year, have been recognized even if they become evident only between the date of the balance sheet and the date of its preparation;
- c) depreciations have been recognized, regardless of whether the result of the financial year is loss or profit.

The principle of accrual accounting

The effects of transactions and other events were recognized when the transactions and events occurred (and not as cash or cash equivalents the agent was collected or paid) and were recorded in the accounting and reported in the financial statements of the related periods.

All income and expenses of the exercise were taken into account, without taking into account the date of receipt or payment. The incomes and expenses that resulted directly and simultaneously from the same transaction were recognized simultaneously in the accounting, through the direct association between the related expenses and incomes, with the distinct highlighting of these incomes and expenses.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

The principle of intangibility

The opening balance of the financial year corresponds to the closing balance of the previous financial year.

The principle of separate assessment of assets and liabilities

In order to establish the value corresponding to a position in the balance sheet, the value of each component of the assets and liabilities was determined separately.

The principle of non-compensation

The values of the elements that represent assets were not compensated with the values of the elements that represent liabilities, respectively income and expenses.

The principle of evaluation at purchase cost or production cost.

The elements presented in the financial statements were evaluated based on the principle of acquisition cost or production cost.

Use of estimates

The preparation of the statement of income and expenses requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent assets and liabilities at the balance sheet date and reported expenses in the reporting period. Actual results may differ from these estimates.

The presentation currency of the financial statements

Accounting is kept in the Romanian language and in the national currency. The elements included in these financial statements are presented in Romanian lei.

2.1 Intangible assets

Concessions, patents, licenses, trademarks, rights and similar assets are recorded at acquisition cost.

2.2 Tangible assets

Cost/evaluation

Tangible fixed assets are initially valued at acquisition cost and subsequently at cost minus accumulated depreciation and any impairment losses / fair value minus accumulated depreciation and any impairment losses.

The cost of a tangible asset includes the initially estimated costs of dismantling and moving it when it is decommissioned, as well as restoring the site on which the asset is located, when these amounts can be reliably estimated and the Foundation has an obligation related to dismantling, moving of physical immobilization and restoration of the location.

Maintenance and repairs of tangible assets are expensed when they occur, and significant improvements made to tangible assets, which increase their value or lifespan, or which significantly increase their capacity to generate economic benefits, are capitalized.

Regular general inspections or overhauls are recognized as a component of property, plant and equipment if the criteria for recognition as an asset are met and if they are significant. In this case, the value of the component is amortized over the period between two planned inspections.

The cost of current revisions and inspections, other than those recognized as a component of fixed assets, represent expenses of the period.

NOTES TO THE FINANCIAL STATEMENTS**31 DECEMBER 2025**

Tangible assets include those assets acquired for safety or environmental reasons that are necessary to obtain future economic benefits from other assets.

Important spare parts and security equipment are recorded as property, plant and equipment when they are expected to be used over a period of more than one year. Other spare parts and service equipment are accounted for as inventories and recognized in profit or loss when consumed.

Amortization

Depreciation is calculated at cost, using the straight-line method over the estimated useful life of the assets, as follows:

Assets class	Years
Technical installations and machines	5 - 15
Other installations, equipment and furniture	3 - 10

Depreciation is calculated starting from the month following commissioning and until the full recovery of their input value.

In the case of tangible fixed assets passed into conservation, the recording of the depreciation expense continues, this being a non-deductible expense.

Sale/disposal of tangible assets

Tangible assets that are scrapped or sold are removed from the balance sheet along with the corresponding accumulated depreciation. Any profit or loss resulting from the difference between the income generated by the derecognition and its unamortized value, including the expenses caused by such operation, is included in the profit and loss account, in "Other operating income" or "Other operating expenses", as appropriate.

Depreciation of tangible assets

At the end of the financial year, the value of tangible assets is agreed with the results of the inventory. For this purpose, the net book value is compared with the value established on the basis of the inventory, called the inventory value. The differences found in the minus between the inventory value and the net accounting value of fixed assets are recorded in the accounting on account of additional depreciation, in the case of depreciable assets for which the depreciation is irreversible or an adjustment is made for depreciation or loss of value, when the depreciation it is reversible. The inventory value is established depending on the utility of the good, its condition and the market price.

Depreciation of intangible assets

At the end of the financial year, the value of intangible assets is agreed with the results of the inventory. For this purpose, the net book value is compared with the value established on the basis of the inventory, called the inventory value. The differences found in the minus between the inventory value and the net accounting value of fixed assets are recorded in the accounting on account of additional depreciation, in the case of depreciable assets for which the depreciation is irreversible or an adjustment is made for depreciation or loss of value, when the depreciation it is reversible. The inventory value is determined according to the utility of the asset, its condition and the market price.

2.3 Inventory

Inventories are stated at the lower of cost and net realizable value.

2.4 Trade receivables

Trade receivables are recorded at the invoiced value less the provision for the depreciation of these receivables. The provision for the depreciation of commercial receivables is established if there is objective evidence that the Foundation will not be able to collect all the amounts at the initial terms.

2.5 Cash and cash equivalents

Cash and cash equivalents are shown in the balance sheet at cost.

Bank deposits with a term of at most 3 months are included in cash and cash equivalents if they are held for the purpose of covering short-term cash needs, and not for investment purposes.

2.6 Debts

Trade debts

Trade payables are recorded at the amount to be paid for the goods or services received.

Taxation

The organization is not subject to income tax, as it is a non-profit organization and, as such, qualifies for tax-exempt status under Romanian tax law.

2.7 Provisions

Employee benefits

Pensions and other post-retirement benefits.

In the normal course of business, the Entity makes payments to state health, pension, and unemployment funds on behalf of its employees at statutory rates. All employees of the Entity are members of the Romanian state pension plan. These costs are recognized in the profit and loss account as the related salaries are recognized.

The Entity does not operate any other pension scheme or post-retirement benefit plan and, therefore, has no other pension obligations.

2.8 Deferred income

Grants

Grants Related to Assets

Government grants, including non-monetary grants at fair value, are recognized when there is reasonable assurance that the entity will comply with the conditions attached to them and that the grants will be received.

Grants received for the acquisition of assets, such as property, plant and equipment, are recorded as capital grants and are recognized in the balance sheet as deferred income. Deferred income is recognized in the profit and loss account as depreciation expense is recorded, or upon the retirement or disposal of the assets acquired through the respective grant.

Grants Related to Income

Grants related to current expenses are presented as income in the profit and loss account over the period necessary to match them with the related costs that they are intended to compensate.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

Deferred Income

Assets received from customers in the form of property, plant and equipment, or cash intended for the acquisition or construction of property, plant and equipment, are recorded as deferred income in order to connect customers to the electricity/gas/water network or to provide continuous access to certain goods and services, as provided by law.

2.9 Capital

Social capital

Common shares are classified in equity.

Expenses related to the issuance of equity instruments are reflected directly in equity in the line Losses related to equity instruments.

When repurchase the Entity's shares/shares, the amount paid will reduce the equity. When these shares/shares are subsequently re-issued, the amount received (net of transaction costs) is recognized in equity.

Exchange rate differences between the time of subscription of the shares and the time of payment of their consideration do not represent gains or losses related to the issuance, redemption, sale, free transfer or cancellation of the entity's equity instruments, these being recognized as income or financial expenses, as the case may be.

Correction of accounting errors

Errors are corrected on the date they are discovered. The correction of errors relating to the current financial year is made through the profit and loss account. The correction of material errors relating to prior financial years is made through retained earnings. Immaterial errors relating to prior financial years are also corrected through retained earnings. However, if such errors are deemed immaterial according to the Entity's definition, they may be corrected through the profit and loss account.

2.10 Income related to non-patrimonial activities

Revenue recognition

Income includes donations received in the form of money paid to the Organization or donations in kind. They are recognized as the money is received by the Organization or the assets are under the control of the Organization. Goods are valued by reference to the market prices of such goods.

Interest income is recognized periodically on a time-proportional basis using accrual accounting.

Income from financial assets is recognized when the investments are cashed.

2.11 Expenses related to non-patrimonial activities

Expenditure on activities without patrimonial purpose are recognized in the period to which they refer.

2.12 Subsequent events

Subsequent events that provide additional information about the Entity's position at the reporting date are recognized in the financial statements. Subsequent events that do not result in adjustments to the financial statements are disclosed in the notes if they are material.

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

3. Fixed assets

Name of fixed asset	Gross value		Accumulated value adjustments (depreciation, amortization, and impairment losses)			Net book value	
	Balance at January 1 st 2025	Disposals, transfers, and other reductions	Balance at December 31 st 2025	Adjustments recognized during the financial year	Reductions or reversals	Balance at December 31 st 2025	Balance at January 1 st 2025
Concessions, patents, licenses, trademarks, similar rights and assets, and other intangible assets	3,881	-	3,881	-	-	3,881	-
Intangible assets	3,881	-	3,881	-	-	3,881	-
Measuring, control, and regulating devices and equipment	51,009	-	51,009	5,197	-	49,688	6,518
Furniture, office equipment, protective equipment, and other tangible assets	35,842	6,671	42,513	11,406	-	24,227	23,021
Tangible assets	86,851	6,671	93,522	16,603	-	73,915	29,539
Financial fixed assets	4,189,085	396,500	4,569,018	-	-	-	4,189,085
Total fixed assets	4,279,817	403,171	4,666,421	16,603	-	77,796	4,218,622
Financial fixed assets	4,189,085	396,500	4,569,018	-	-	-	4,569,018
Total fixed assets	4,279,817	403,171	4,666,421	16,603	-	77,796	4,588,624

As of December 31, 2025, the Organization holds:

- At Raiffeisen Bank, mutual funds amounting to RON 4,511,789 and non-current receivables of RON 2,296 (as of December 31, 2024, the Organization held mutual funds amounting to RON 4,186,789 and non-current receivables of RON 2,296).

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

4. Current assets

4.1 Accounts receivable

As of December 31, 2025, and December 31, 2024, there were no receivables with a maturity exceeding 5 years.

4.2 Short-term financial investments

As of December 31, 2025, short-term financial investments amounts to RON 13,700,000, consisting of term deposits of RON 11,650,000 maturing on January 30, 2026, and government bonds of RON 2,050,000. As of December 31, 2024, short-term investments amounted to RON 10,290,000, consisting of term deposits of RON 8,100,000 maturing on January 13, 2025, and government bonds of RON 2,190,000.

4.3 Cash and cash equivalents

The breakdown of cash and cash equivalents as of December 31, 2025, is as follows:

RON accounts balance:	560,758 RON
USD accounts balance:	79,018 RON
RON cash balance:	64 RON

The breakdown of cash and cash equivalents as of December 31, 2024, is as follows:

RON accounts balance:	1,574,366 RON
USD accounts balance:	275 RON
RON cash balance:	64 RON

5. Liabilities

As of December 31, 2025, and December 31, 2024, there were no liabilities due in more than 5 years.

6. Provisions

The Organization does not hold any types of provisions other than provisions for untaken leave. As of December 31, 2025, these amounted to RON 93,631, while as of December 31, 2024, the recorded amount was RON 130,532.

7. Operating expenses

7.1 Personnel expenses

Employees

Personnel expenses include the following:

	2024	2025
Salaries expenses	1,770,008	1,868,272
Social security and insurance expenses	38,415	44,489

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

8. Financial income and expenses

Financial income and expenses include foreign exchange gains and losses (exchange rate differences), as well as interest income and expenses.

9. Other information

9.1 Fees paid to auditors / censors

In 2024 and 2025, the Entity paid fees to auditors for the statutory audit in accordance with the contract between the parties.

9.2 Exceptional income and expenses

In 2024 and 2025, the Entity did not recognize any exceptional income or expenses.

9.3 Contingent assets and contingent liabilities (commitments, probable liabilities, contingencies)

a) Commitments payable

As of December 31, 2025, the Organization has total commitments payable amounting to RON 361,621 (December 31, 2024: RON 153,437) representing installments to be disbursed to NGOs during the course of 2026.

These amounts are presented as follows:

	31 December 2024	31 December 2025
Commitments payable	(RON)	(RON)
Asociatia Creativ	-	157,351
Asociatia Paradigme Educationale Calarasi	-	85,998
Fundatia Romanian Angel Appeal - Apelul Ingerului Roman	-	55,300
Graffiti Plus	-	34,768
Asociatia Impreuna pentru Solidaritate	-	21,888
Carpathians Lifestyle	-	4,316
Mariana Crasovan	-	2,000
Fundatia NABU GLOBAL	88,145	-
Societatea pentru Copii si Părinți	36,042	-
Asociatia TB Think Big	29,250	-
Total	153,437	361,621

b) Commitments receivable

As of December 31, 2025, the Organization has commitments receivable in the total amount of RON 1,068,555 (December 31, 2024: RON 739,397). Up to the date of these financial statements, commitments receivable amounting to RON 659,518 have been collected.

NOTES TO THE FINANCIAL STATEMENTS

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These amounts are presented as follows:

	31 December 2024	31 December 2025
Commitments receivable	(RON)	(RON)
Peek & Cloppenburg	-	432.210
Tiriac International Foundation	-	356.905
KPMG Tax	110.000	127.308
EY Romania		100.000
Air Liquide Foundation		52.132
The Access Fundation	466.029	-
UEFA Foundation for Children	69.637	-
Centru Medical Unirea	49.741	-
Colliers International	34.819	-
LCL Grup	4.974	-
Fundatia Comunitara Timisoara	4.197	-
Total	739.397	1.068.555

9.4 Contingencies

Legal Proceedings

The Entity is not involved in any legal proceedings.

9.5 Events After the Balance Sheet Date

There were no events between the balance sheet date and the date of signing these financial statements that would require adjustments or disclosures in the financial statements. The Entity's accounting records for periods subsequent to the financial year ended December 31, 2025, up to the date of signing these financial statements, do not include any significant entries relating to transactions that should have been included in these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

9.6 Other information

Statement of sources and application of funds

31 December 2025

Sources received	Individual contribution	Company contribution	Total contribution
	(RON)	(RON)	(RON)
BRD - Groupe Societe Generale	-	2,341,532	2,341,532
Citi Bank	-	1,500,000	1,500,000
Raiffeisen Bank	79,819	647,023	726,842
Access Group	82,779	579,750	662,529
Metropolitan Life Group (si via United Way Worldwide)	13,560	602,493	616,053
Deloitte	-	508,463	508,463
Tiriac International Foundation	-	371,841	371,841
Xella Romania	-	290,146	290,146
Edenred	-	250,000	250,000
Emerson	-	180,000	180,000
KPMG Grup	4,850	161,020	165,870
Grundfos Foundations (Poul due Jensens Fond)	-	164,755	164,755
Patria Bank	-	150,000	150,000
Raiffeisen Asset Management	-	150,000	150,000
Ursus Breweries	1,560	135,000	136,560
Digital donations (Blackbaud Giving, Global Giving, Netopia, UK Online Giving)	133,843	-	133,843
Kaufland Romania	-	125,000	125,000
Individual Donor (via Skylight Residence)	102,000	-	102,000
Fundatia Hategan (Floare de Colt, Balul Vienez)	36,740	65,000	101,740
Individual Donor	99,670	-	99,670
ALD Automotive - Ayvens	-	98,645	98,645
DB Global Technology	-	96,430	96,430
Flextronix Foundation	-	86,622	86,622
SSI Schaefer	-	75,000	75,000
UEFA Foundation for Children	-	69,681	69,681
Colliers Group	6,600	55,391	61,991
Individual Donor (via DLA Piper)	57,700	-	57,700
Morningstar Sustainability	-	57,376	57,376
Eli Lilly Romania	10,120	47,040	57,160
Air Liquide Foundation	-	51,988	51,988
Individual Donor (via Cascade Vacarescu)	51,032	-	51,032
Individual Donor	50,920	-	50,920
Individual Donor	50,920	-	50,920
Individual Donor (via Fundatia Autonom)	50,896	-	50,896
Individual Donor	50,896	-	50,896
Individual Donor	50,890	-	50,890
Individual Donor	50,871	-	50,871

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA
NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2025

Sources received	Individual contribution	Company contribution	Total contribution
	(RON)	(RON)	(RON)
Individual Donor (via Cabinet Hategan Ioana)	50,572	-	50,572
Individual Donor (via FAN Courier Express)	50,000	-	50,000
Individual Donor (via FAN Courier Express)	50,000	-	50,000
Individual Donor (via Echo Plus, Dacris Impex & D.I. Structure Business)	50,000	-	50,000
Individual Donor (via FAN Courier Express)	50,000	-	50,000
Individual Donor (via Centrul Medical Unirea)	49,771	-	49,771
DXC (Enterprise Services Romania)	-	49,770	49,770
Centrul de Proiecte Timis	-	49,506	49,506
Fundatia Comunitara Timisoara	-	49,481	49,481
Individual Donor (via Florescu Family Trust)	47,728	-	47,728
Direct Debit	45,255	-	45,255
State Treasury (3.5%)	42,187	-	42,187
SMS donations	40,681	-	40,681
B & B Collection	-	40,000	40,000
Vard Electro Romania	-	40,000	40,000
NXP Semiconductors Romania	-	30,250	30,250
Regina Maria - Reteaua Privata de Sanatate	3,080	25,000	28,080
United Way Worldwide	-	26,864	26,864
Argenta	-	25,000	25,000
Thyssenkrupp Bilstein	-	25,000	25,000
Individual Donor	23,800	-	23,800
Raiffeisen Leasing	5,325	16,519	21,844
Bosch Foundation Romania	-	20,545	20,545
Haleon	-	20,387	20,387
Darwin Technologies	-	20,000	20,000
FAN Courier	-	18,000	18,000
Accenture Group	17,940	-	17,940
ACI Worldwide	-	17,815	17,815
Benefit Systems	16,896	-	16,896
Schneider Electric	-	15,219	15,219
Asociatia Dino Social Fotbal Club	-	15,000	15,000
Energobit	-	15,000	15,000
Yopesco Romania	-	15,000	15,000
Dacris Group	530	32,887	33,417
Individual Donor	10,184	-	10,184
Individual Donor	10,000	-	10,000
Novaintermid	-	10,000	10,000
Waterford Research	-	10,000	10,000
Air Liquide VitalAire Romania	-	10,000	10,000
Individual Donor (via LCL Group & Youstin Infosec)	9,974	-	9,974
BNP Paribas	-	9,954	9,954
Fundatia Autonom	-	9,427	9,427
Toro Company Romania	9,209	-	9,209
Mega Image	-	9,048	9,048

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA
NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2025

Sources received	Individual contribution	Company contribution	Total contribution
	(RON)	(RON)	(RON)
Rami Duo Plus	-	9,000	9,000
RO Image 2000	-	8,800	8,800
CMS Cameron McKenna Nabarro Olswang	1,600	4,977	6,577
Individual Donor	6,093	-	6,093
Individual Donor	6,000	-	6,000
Individual Donor	5,500	-	5,500
Allianz Tiriace Asigurari	5,334	-	5,334
Individual Donor	5,092	-	5,092
Individual Donor	5,090	-	5,090
Genpact Romania	5,080	-	5,080
Individual Donor	5,000	-	5,000
Neutronix	-	5,000	5,000
Romaqua Group	-	5,000	5,000
Canopus Star	-	5,000	5,000
Smart Mobile Raiffeisen Bank	4,511	-	4,511
Individual Donor (via AIS Mangement)	4,329	-	4,329
Win Impex	-	4,000	4,000
Riela Comimpex	-	3,800	3,800
Wikisped	-	3,600	3,600
Individual Donor	3,500	-	3,500
Events donations	3,085	-	3,085
Rindo Dental Clinic	-	3,069	3,069
Genco 93	-	3,000	3,000
Green Global Future	-	3,000	3,000
Agrewest	-	3,000	3,000
J.W. Marriott Bucharest Grand Hotel (Societatea Companiilor Hoteliere Grand)	2,540	-	2,540
Royal Trans	-	2,500	2,500
Individual Donor	2,406	-	2,406
Fatum Grup	-	2,400	2,400
IBM Romania	2,340	-	2,340
Arobs Transilvania Software	2,300	-	2,300
AGMI	-	2,000	2,000
Art Instal	-	2,000	2,000
Inej Com	-	2,000	2,000
Costructii Feroviare Drumuri si Poduri	-	2,000	2,000
Linde Gaz	-	2,000	2,000
DLA Piper Grup	1,820	-	1,820
Individual Donor	1,150	-	1,150
Individual Donor	1,150	-	1,150
Individual Donor	1,150	-	1,150
Individual Donor	1,100	-	1,100
Individual Donor	1,100	-	1,100
Electronic Arts	1,080	-	1,080
Baupartner Bautechnik	-	1,000	1,000

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

Sources received	Individual contribution	Company contribution	Total contribution
	(RON)	(RON)	(RON)
Grup Nico Trans Construct	-	1,000	1,000
Smith & Smith	-	1,000	1,000
Individual Donor	1,000	-	1,000
Estet Dent	-	1,000	1,000
Individual Donor	-	1,000	1,000
Practic Comert Strugaru	-	1,000	1,000
West Beverages	-	1,000	1,000
United Way Romania (employee donations)	960	-	960
Deltatel	900	-	900
Regia Autonoma Ocolul Silvic Valea Sieul	-	800	800
Electromec	-	500	500
Ceproinv	-	500	500
Agridor	-	400	400
Adavio IT Solutions	200	-	200
Total Soft	120	-	120
Other income	9,167	-	9,167
Total	1,660,644	9,571,216	11,231,860

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

31 December 2024

Sources received	Individual contribution (RON)	Company contribution (RON)	Total contribution (RON)
BRD - Groupe Societe Generale	-	1,689,732	1,689,732
Raiffeisen Bank	90,063	636,988	727,051
Metropolitan Life Group	18,170	650,610	668,780
UEFA (direct & via United Way Netherlands)	-	348,034	348,034
Fundatia Hategan (Floare de Colt, Balul Vienez)	28,115	276,050	304,165
Edenred	-	300,000	300,000
Deloitte	6,100	280,377	286,477
EY	-	275,000	275,000
KPMG Grup	4,170	265,943	270,113
DB Global Technology	-	263,584	263,584
Ursus Breweries	1,640	207,000	208,640
Xella Romania	-	169,790	169,790
Heineken Romania	-	157,500	157,500
Forvis Mazars	-	156,821	156,821
Mercedes Benz	-	150,000	150,000
Societatea Nationala Nuclearelectrica	-	143,088	143,088
Kaufland Romania	-	125,000	125,000
Raiffeisen Asset Management	-	125,000	125,000
ALD Automotive - Ayvens	-	124,390	124,390
Morningstar Sustainalytics	-	114,713	114,713
Flextronix	-	103,232	103,232
Centrul de Proiecte Timis	-	99,725	99,725
Individual Donor	99,600	-	99,600
Asseco SEE Solutions	-	92,500	92,500
Fundatia Comunitara Timisoara	-	88,026	88,026
Digital donations (Blackbaud Giving, Global Giving, Netopia, Pago, UK Online Giving)	77,526	-	77,526
Bosch Service Solutions	-	75,000	75,000
Air Liquide Foundation	-	74,636	74,636
Schneider Electric	-	74,575	74,575
Access Group	31,421	29,074	60,495
Dacris Group	570	57,866	58,436
Individual Donor	57,700	-	57,700
Individual Donor (via Fundatia Autonom)	49,773	5,073	54,846
Eli Lilly Romania	11,040	43,540	54,580
SSI Schaefer	-	53,211	53,211
Direct Debit	52,715	-	52,715
Individual Donor	50,325	-	50,325
B & B Collection	-	50,000	50,000
Franklin Templeton	-	50,000	50,000
Novaintermmed	-	50,000	50,000
Patria Bank	-	50,000	50,000
NXP Semiconductors Romania	-	50,000	50,000
Individual Donor (via Echo Plus & D.I. Structure Business)	50,000	-	50,000

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA
NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2025

Sources received	Individual contribution	Company contribution	Total contribution
	(RON)	(RON)	(RON)
Individual Donor (via Northlight Residence)	50,000	-	50,000
Individual Donor	49,770	-	49,770
Individual Donor (via Cabinet Hategan Ioana)	49,768	-	49,768
Individual Donor	49,765	-	49,765
Profi Rom Food	-	49,759	49,759
Individual Donor	49,746	-	49,746
Individual Donor	49,733	-	49,733
Individual Donor (via Cascade Vacarescu)	49,682	-	49,682
Individual Donor (via FAN Courier Express)	46,667	-	46,667
Individual Donor (via FAN Courier Express)	46,667	-	46,667
Individual Donor (via FAN Courier Express)	46,667	-	46,667
Accenture Group	20,140	25,874	46,014
Romanian United Fund (RUF)	-	43,106	43,106
SMS donations	41,011	-	41,011
Individual Donor	40,800	-	40,800
Regina Maria - Reteaua Privata de Sanatate (Centrul Medical Unirea, Delta Health Care, Euroclinic Hospital)	3,030	30,000	33,030
State Treasury (3.5%)	29,157	-	29,157
Colliers Group	9,000	19,901	28,901
Raiffeisen Leasing	7,473	18,384	25,857
Viva Credit IFN	-	25,000	25,000
Wolters Kluwer	-	24,000	24,000
Waterford Research	-	23,320	23,320
Citi Bank	-	23,078	23,078
Haleon	-	20,615	20,615
Asociatia Dino Social Fotbal Club	-	20,000	20,000
DSM Nutritional	-	20,000	20,000
Castrol	-	16,000	16,000
Fundatia Imi Pasa	-	15,867	15,867
Cordia Parcului	-	15,000	15,000
Individual Donor (donatie anonima)	14,928	-	14,928
HD Insurance	-	14,922	14,922
Benefit Systems	14,865	-	14,865
CMS Cameron McKenna Nabarro Olswang	14,310	-	14,310
RO Image 2000	-	12,000	12,000
Argenta	-	10,000	10,000
Filtration Group	-	10,000	10,000
Rolmis	-	10,000	10,000
Romaqua Group	-	10,000	10,000
BNP Paribas	-	9,948	9,948
Individual Donor	9,947	-	9,947
Mega Image	-	9,586	9,586
Wikisped	-	7,900	7,900
ACI Worldwide	-	7,500	7,500
Genpact Romania	7,105	-	7,105

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA
NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2025

Sources received	Individual contribution (RON)	Company contribution (RON)	Total contribution (RON)
Energobit	1,600	5,000	6,600
DLA Piper Grup	1,320	4,977	6,297
Other individual donations	6,205	-	6,205
Individual Donor	5,972	-	5,972
Allianz Tiriace Asigurari	5,439	-	5,439
Ami Expres Cargo	-	5,000	5,000
Danco Pro Communication	-	5,000	5,000
Electronic Security Systems	-	5,000	5,000
Excel Services	-	5,000	5,000
Greiner Packaging	-	5,000	5,000
Jiffy Packaging	-	5,000	5,000
Matricia Solutions	-	5,000	5,000
Multi Dent	-	5,000	5,000
Neutronix	-	5,000	5,000
Robital Industrial	-	5,000	5,000
Royal Trans	-	5,000	5,000
Tec Software Solutions	-	5,000	5,000
Individual Donor	5,000	-	5,000
Individual Donor	5,000	-	5,000
Individual Donor	5,000	-	5,000
Individual Donor (via AIS Mangement)	5,000	-	5,000
Individual Donor	5,000	-	5,000
Individual Donor	4,977	-	4,977
Individual Donor	4,976	-	4,976
Yalos Software Labs	-	4,975	4,975
Individual Donor (via LCL Group)	4,500	-	4,500
Individual Donor	4,378	-	4,378
Smart Mobile Raiffeisen Bank	3,909	-	3,909
Win Impex	-	3,500	3,500
AGMI	-	3,250	3,250
Inej Com	-	3,000	3,000
Arobs Transilvania Software	2,990	-	2,990
Societatea Companiilor Hoteliere Grand (J.W. Marriott Bucharest Grand Hotel)	2,700	-	2,700
Art Instal	-	2,500	2,500
Crinexcom	-	2,500	2,500
Haulotte Arges	-	2,500	2,500
Green Global Future	-	2,500	2,500
Fatum Grup	-	2,400	2,400
AIM HR Outsourcing	-	2,000	2,000
Custom Tanks	-	2,000	2,000
Genco 93	-	2,000	2,000
Prime Rent Logistic	-	2,000	2,000
IBM Romania	1,860	-	1,860
Artisan Ingredients	-	1,500	1,500
Traun Guard Hms	-	1,200	1,200

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2025

Sources received	Individual contribution (RON)	Company contribution (RON)	Total contribution (RON)
Electronic Arts	1,080	-	1,080
United Way Romania (employee donations)	1,040	-	1,040
Tec Agency	1,003	-	1,003
Alimentara Tirgoviste	-	1,000	1,000
Baupartner Bautechnik	-	1,000	1,000
Comiga	-	1,000	1,000
Get Fit Prod	-	1,000	1,000
Smith & Smith	-	1,000	1,000
Sismad Agro	-	1,000	1,000
VitalMotor	-	1,000	1,000
Individual Donor	1,000	-	1,000
Deltatel	900	-	900
Agridor	-	800	800
Grup Nico Trans Construct	-	700	700
Electromec	-	500	500
Baroul Avocatilor Timis - concert caritabil	500	-	500
Total Soft	360	-	360
All4Ventilation	-	300	300
Transilvania Impact Import Export	-	300	300
Centrade Cheil	150	-	150
Other income	2,682	-	2,682
Total	1,413,698	8,115,237	9,528,935

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA
NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2025

Sources granted	31 December 2024	31 December 2025
	(RON)	(RON)
Asociatia Four Change	322,876	482,082
Societatea pentru Copii si Parinti	507,518	373,723
Fundatia Romanian Angel Appeal - Apelul Ingerului Roman	48,049	371,554
Asociatia Initiativa in Educatie	398,071	357,264
Asociatia Hercules	443,637	351,729
Asociatia TIMAR	377,651	308,437
Cheltuieli proiect Robanescu	-	234,352
Grant NutriCOOLtura	181,451	224,271
Fundatia Providenta	497,149	217,700
Asociatia Life Education for All	176,778	199,968
Evenimente comunitate (si evenimente alergare)	165,341	188,840
Asociatia Valentina Romania	114,327	175,300
Fundatia Joyo - Sprijin Socio-Educativ pentru Copii, Tineri si Familii in Dificultate	136,710	172,175
Organizatia Umanitara Concordia	155,000	171,897
Fundatia Inocenti	113,210	137,498
Asociatia TB Think Big	485,370	136,580
Asociatia P.A.V.E.L. – Primind Ajutor, Viata este Luminoasa	100,000	133,328
Asociatia FDP Protagonisti in educatie	107,950	129,578
Fundatia Crucea Alb - Galbena	110,950	129,300
Asociatia "Sprijinirea Integrarii Sociale" (ASIS)	116,000	126,664
Asociatia Creativ	100,855	124,555
Asociatia pentru Dezvoltarea Practicilor Alternative de Reintegrare si Educatie (ADPARE)	135,000	123,332
Asociația Touched Romania	100,000	122,300
A.C.T.O.R. - Asociatia Culturala pentru Teatru si Origami din Romania	100,000	120,000
Asociatia Lindenfeld	100,000	120,000
Fundatia Filantropia Timisoara	-	120,000
Asociatia Femeilor Profesioniste	-	104,956
Fundatia Parada	-	96,543
Fundatia de Abilitare Speranta	113,214	92,920
Fundatia NABU GLOBAL	17,629	88,145
Asociatia EduAct	84,749	83,661
Alte granturi	118,337	73,734
Asociatia Citizen Next	68,900	68,900
Asociatia Paradigme Educationale Calarasi	738	68,756
Fundatia Estuar	19,200	67,920
Asociatia Super Tineri (ASIRYS)	-	67,234
Fundatia Romana pentru Copii, Comunitate si Familie	48,800	66,000
Fundatia Impreuna pentru Solidaritate Sociala	-	43,775
Fundatia Sfantul Dimitrie	13,800	41,158
Asociatia Habitat for Humanity Romania	149,567	40,000
Cheltuieli proiect Cine Povesti	-	35,973
Asociatia Romanian Youth Movement for Democracy	-	33,550
Asociatia Casa de Ajutor Reciproc al Pensionarilor "Omenia" Bucuresti	-	31,700
Asociatia Sport si Aer Curat	20,000	30,406
Cheltuieli formare si training	62,087	27,420
Asociatia pentru Dezvoltare, Transparenta si Participare Publica "CIVICA"	-	25,275

FUNDAȚIA UNITED WAY OF ROMANIA – DRUMUL ÎMPREUNĂ ROMÂNIA
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Sources granted	31 December 2024	31 December 2025
	(RON)	(RON)
In-Kind UWRo	66,226	26,748
Asociatia SOS Satele Copiilor Romania	-	22,950
Fundatia Copii in Dificultate – CID Romania	-	20,213
Asociatia Filantropica Medical-Crestina Christiana	20,000	20,000
Asociatia de Servicii Sociale SCUT Brasov	-	17,920
Asociatia Prietenia	-	17,920
Fundatia Alexandru Ioan Cuza	-	17,920
Alte costuri de participare	8,351	14,332
Asociatia Balvia	-	17,579
Asociatia Harsova 3D	-	12,950
Asociatia „CSR Nest”	-	12,193
Asociatia Daruim Zambete – Zambete Colorate	-	12,689
Camera de Comert, Industrie si Agricultura Arges	12,423	12,443
Fundatia Inima de Copil	22,819	11,100
Asociatia Antonia pentru Educatie si Inovare Sociala	-	10,666
Asociatia Acasa in Banat	-	10,122
Asociatia Simte Magia	-	9,954
Fundatia Comunitara Brasov	-	8,300
Fundatia Comunitara Mures	-	8,475
Fundatia Comunitara Sibiu	-	8,393
Asociatia The Social Incubator	334,738	-
Achizitii spital Filantropia	205,268	-
Cheltuieli Gala UWRo	146,622	-
Asociatia Casa de Ajutor Reciproc al Pensionarilor "Omenia" Bucuresti	126,780	-
Fundatia Serviciilor Sociale Bethany	106,145	-
Asociatia M.A.M.E.	98,400	-
Asociatia Ana si Copiii	94,543	-
Asociatia Impreuna pentru Miroslava	72,850	-
Grant IdeeaHub	54,088	-
Asociatia pentru Protejarea si Ajutorarea Persoanelor cu Dizabilitati Neuro-Psihice (APAHNP)	50,000	-
Asociatia Serviciul de Ajutor Maltez în Romania	40,816	-
Asociatia Se Poate	39,752	-
Asociatia Profesionala Neguvernamentala de Asistenta Sociala ASSOC	32,340	-
Asociatia STEA	19,876	-
Asociatia Sfanta Ana	19,600	-
Asociatia Codru Festival	17,392	-
Asociatia pentru Persoane cu Dizabilitati Fizice Sf. Haralambie Brasov	17,200	-
Asociatia Atelierul de Bine	12,550	-
Asociatia Simte Magia	9,938	-
Fundatia Comunitara Banatul Montan	9,938	-
Total	7,449,567	6,833,320