

To:  
**Financial Supervisory Authority**  
Financial Instruments and Investments Sector

Bucharest Stock Exchange

### CURRENT REPORT

In compliance with the provisions of Law no. 24/2017 on issuers of financial instruments and market operations and Regulation no. 5/2018 on issuers of financial instruments and market operations

**Date of the report:** May 6, 2025

**Name of issuer:** SSIF BRK Financial Group SA

**Headquarters:** Cluj-Napoca, 119 Moșilor Street, Cluj County

**Telephone/fax no:** 0364-401.709/0364-401.710

**Tax Identification Code:** 6738423

**Trade Register no/date:** J12/3038/1994

**Subscribed and paid share capital:** RON 50,614,492.80

**Regulated market where issued securities are traded:** Bucharest Stock Exchange, - Premium Tier, market symbol: BRK

**Important events to be reported:** Standpoint regarding the matters in the Audit Report for the Financial Year 2024 that led to the Issuance of a Qualified Opinion by the Financial Auditor

BRK Financial Group S.A. informs shareholders and investors of its standpoint regarding the issues raised in the audit report of the financial statements for the financial year 2024.

Following a request from the Financial Supervisory Authority, SSIF BRK Financial Group S.A. informs investors of the following:

#### 1. Reasons Behind the Issuance of a Qualified Opinion by the Auditor:

The qualified opinion expressed by the financial auditor JPA Audit și Consultanță SRL in the report for the financial year ended 31.12.2024 is mainly based on:

- The lack of data for evaluating certain investments in BRK's portfolio, as some companies in which BRK holds stakes did not respond to the requests sent by our company;
- BRK does not have control over these companies (it does not hold more than 50% of their share capital), some of them being listed, and in other cases there were circumstances that prevented the acquisition of additional information.

#### 2. Measures Taken by the Company:

- SSIF BRK Financial Group S.A. will wait for the publication of the financial statements of the respective companies, at which point the related evaluations will be conducted;

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- If the resulting valuation differences fall under the provisions of Article 234 of ASF Regulation no. 5/2018, the company will duly inform investors;
  - If those differences do not fall under the mentioned article, the updated values will be included in the first available financial report following the completion of the evaluations.

### **3. Other Remarks:**

The evaluation process complements the company's strategy to optimize and, where appropriate, liquidate certain positions in its portfolio, with the aim of improving the structure of its assets and increasing financial transparency.

The management of SSIF BRK Financial Group S.A. remains committed to applying corporate governance principles and ensuring accurate, transparent, and compliant financial reporting in line with applicable standards and regulations.

**Monica Ivan**  
General Manager