

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:** July 29, 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:** Auditor's Report in accordance with Article 108 of Law No. 24/2017, republished, for the first half of 2025

In accordance with the provisions of Article 108 of Law No. 24/2017, BRK Financial Group S.A. submits the report prepared by the financial auditor JPA Audit & Consultanță SRL.

**Monica Ivan**  
General Manager

## **SSIF BRK FINANCIAL GROUP S.A.**

Calea Moșilor, nr. 119

Cluj Napoca

### **Independent limited Assurance Report on the information included in the Current Reports issued by the Company in accordance with the requirements of the Law no. 24/2017 and following modifications, and the ASF Regulation nr. 5/2018**

#### ***The Executive Board of SSIF BRK FINANCIAL GROUP S.A.***

#### ***Scope of the Report***

We have been assigned by **SSIF BRK FINANCIAL GROUP S.A.** (the „Company” or „BRK”) to report according to **Law no. 24/2017** on issuers of financial instruments and market operations, with its following modifications (further referred to as „**Law 24/2017**”) on the reportable information on related party transactions, in accordance with the requirements of the article 92<sup>^3</sup> from the Law 24/2017 and the Financial Supervisory Authority Regulation no. 5/2018 (further referred as „**ASF**”) in order to report to the ASF And the Bucharest Stock Exchange („**BVB**”) for the period January 1<sup>st</sup>, 2025 -June 30<sup>th</sup>, 2025, as a limited assurance conclusion.

#### ***Specific purpose***

Our report is prepared exclusively with the specific purpose mentioned in the first paragraph and is prepared to inform the Company, BVB and ASF and shall not be used for any other purpose. Our report should not be considered appropriate for the use of any party that, other than the Company, for any other purpose or in any context.

Any party other than the Company, that has access to our report or a copy of it and chooses to put basis on our report (or any part of it), shall choose to do this on its own responsibility. Our engagement has been executed in order to report those aspects that needs to be reported in an independent limited assurance report, and not for any other purpose. The report refers only to the specified items in this report and does not extend to the financial statements or other reports issued by the Company, individually or as a whole.

#### ***Management responsibilities***

Management is responsible for the preparation of the Current Reports and the reported transactions in accordance with the Law 24/2017 and the ASF Regulation no. 5/2018. Also, management is responsible for designing and maintaining interna controls as determined necessary to enable the preparation of Current Reports that are free from material misstatements due to fraud or errors. Management is responsible, also, for ensuring that the supporting documents for the preparation of the Current Reports and the proof presented to the auditor are complete, correct and justified.

### ***Auditor's responsibility***

We conducted our engagement in accordance with International Standard on Assurance Engagements ("ISAE") 3000 (revised), *"Assurance Engagements Other than Audits or reviews of Historical Financial Information"*. This standard requires that we comply with the Code of Ethics and the Standards regarding the Independence as such as obtaining a limited assurance on the Current Reports.

We apply the International Standard for Quality Control 1 („ISQC 1”) and, consequently, we maintain a robust system of quality control, including policies and procedures that assure the compliance with relevant ethical and professional standards and requirements. We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the IESBA, which is based on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The selected procedures depend on the auditor's professional judgment and our understanding over the reported transactions included in the Current reports and of other engagements circumstances, as well our consideration of the areas where significant misstatements might occur. When obtaining an understanding of the transactions included in the Current Reports, we considered the process used by the Company for the transactions and the preparation and disclosure of the current report, in accordance with the Law 24/2017 and the ASF Regulation no. 5/2018, in order to apply the relevant assurance procedures appropriate to the circumstances, but not with the purpose to express a conclusion on the effectiveness of the process or the internal control of the Company for the analyzed transaction, included in the Current Reports and for the preparation and disclosure of the attached Current Reports.

The procedures include mainly interviews with employees responsible for the financial reporting and risk management, as well as additional procedures design to obtain proof regarding the information included in the Current Reports.

The procedures used in a limited assurance engagement are different in natures and timing and are less as an extent than those used in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially less than a reasonable assurance engagement.

The procedures applied to assess the correctness and justification of the reported transactions are as follows:

- 1) We requested from the Company the Current Reports relevant to this Report, for the period examined and the detail of the transactions included therein.

We have checked that the persons that authorize those Current Reports are the legal representatives of the Company and we have requested the list of the authorized signatures. We received the support documents concerning the AGM that refers to related party transactions.

Our procedures have been applied exclusively on the transactions included in the attached Current Reports, that refers to the period January 1<sup>st</sup>, 2025 – June 30<sup>th</sup>, 2025. We did not perform any procedure to verify that the Current Reports include all the transactions that must be reported under paragraph 92<sup>^3</sup> of the Law 24/2017 for this period.

### **Conclusion**

Our conclusion is based on the items presented in the present limited assurance report.

Based on the above-described procedures performed and proof obtained, nothing came to our attention that could cause us believe that:

- a) We have not become aware of any matters that would cause us to believe that the information included in the current reports is not, in all material respects, consistent with the supporting documents provided to us by the Company. No reportable related-party transactions were observed in accordance with the applicable regulations for the period under review, except for certain extensions or modifications of loans granted to the Company's subsidiaries.

### *Other matters*

The Ordinary General Meeting of Shareholders (OGMS) dated April 2, 2025, decided to revoke, with termination of effects for the future, decisions 3 and 4 of the OGMS held on March 13, 2024, by which the continuation of granting loans and/or the extension of existing ones by SSIF BRK Financial Group S.A. to Romlogic Technology S.A. and Gocab Software S.A. had been approved. At the same time, decision no. 1 proposed changes in the Company strategy concerning relations and the financing of the related parties.

July 28<sup>th</sup>, 2025  
Bucharest, Romania

In the name of  
**JPA Audit & Consultanta SRL**  
ASPAAS FA319

Florin Toma  
Digitally signed  
by Florin Toma  
Date:  
2025.07.28  
13:10:40 +03'00'

Represented by:  
Partner

**Florin Toma – authorized auditor ASPAAS**

Registered with the Romanian Chamber of Auditors - 1747

no. 442

Autoritatea pentru Supravegherea Publică  
Activității de Audit Statutar (ASPAAS)  
Firma de Audit:  
**JPA AUDIT & CONSULTANȚĂ S.R.L.**  
Registrul Public Electronic: **FA 319**

Autoritatea pentru Supravegherea Publică a  
Activității de Audit Statutar (ASPAAS)  
Auditor financiar: **FLORIN TOMA**  
Registrul Public Electronic: **AF 1747**