

**LIMITED INDEPENDENT ASSURANCE REPORT  
ON THE INFORMATION INCLUDED IN THE CURRENT REPORTS PREPARED BY THE COMPANY IN  
ACCORDANCE WITH THE PROVISIONS OF LAW NO. 24/2017 AND FINANCIAL SUPERVISORY  
AUTHORITY REGULATION NO. 5/2018**

To the Board of Directors and Management,  
SSIF BRK Financial Group SA  
Cluj, Romania

### **Object of the independent auditor's report**

In accordance with the provisions of art. 144.B of Regulation no. 5/2018 issued by the Financial Supervisory Authority ("the FSA"), and further to your request, we have been engaged to report on the contracts included in the current 2<sup>nd</sup> semester reports of 2018 sent by SSIF BRK Financial Group SA ("the Company") to the Bucharest Stock Exchange ("the BSE") and the FSA, listed in Appendix A hereto regarding the transactions concluded by the Company with directors, employees, subsidiaries, controlling shareholders, and related persons. The current reports included in Appendix A have been prepared by the Company's management in order to report to the FSA pursuant to the requirements of Law no. 24/2017 art. 82 (1) - (4) and Regulation no. 5/2018 art. 144.B (1) - (3), referred herein as "the Regulation".

### **Responsibility of the Company's management**

Management is responsible for the preparation and fair presentation of Appendix A, that is free from material misstatement, in accordance with the Regulation, and for the information presented therein. Such responsibility implies the design, implementation and maintenance of such internal control relevant to the preparation and presentation of the transactions disclosed in Appendix A, that is free from material misstatement, whether due to fraud or error. Also, such responsibility implies the compliance with the Regulation and keeping of proper supporting documents in relation to Appendix A. The Company's management is responsible for preventing and identifying fraud and ensuring that the Company complies with the legislation and regulations in force.

### **Auditor's responsibility**

Our responsibility is to analyse the reported transactions included by the Company in Appendix A and to report in the form of an independent conclusion of limited assurance based on the evidence obtained. We conducted the engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 - "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", as adopted by the Chamber of Financial Auditors of Romania. This standard requires that we plan and perform our procedures in order to obtain a limited assurance whether the transactions included in Appendix A comply, in all material respects, with the Regulation, as a basis for our independent conclusion.

We have applied the International Standard on Quality Control 1 and, accordingly, maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The procedures selected depend on our understating of the contracts contained in Appendix A and other circumstances of the engagement, as well as on our judgment of the areas that may show significant misstatements. In developing our understanding of the contracts included in Appendix A, we have considered the Company's internal control relevant for drawing up and presenting Appendix A in accordance with the Regulation, in order to determine the relevant procedures in the given circumstances, and not for the purpose of expressing a conclusion of the efficiency of the Company's internal control in the drawing up and presentation of Appendix A and in carrying out the reported contracts.

A limited assurance is less in scope than an absolute or reasonable assurance. The procedures performed in a limited assurance engagement to obtain evidence are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

We formed our conclusion based on, and in connection with, the aspects revealed herein. In our opinion, the evidence we have obtained is sufficient and adequate to form a basis for our limited assurance conclusion.

## **Summary of Work Performed**

Our procedures have been conducted only on the transactions included in Appendix A related to the contracts concluded by the Company, as follows:

- 1) obtain Appendix A, signed by the management, containing the transactions reported in the current 2<sup>nd</sup> semester reports of 2018 and matching the details with the contracts concluded;
- 2) obtain and review the contracts in order to check whether they have been approved accordingly;
- 3) verify the contracts mentioned above to determine whether they contain provisions related to: contracting parties, date of conclusion and nature of the document, description of the object thereof, total value, mutual receivables, guarantees established, payment terms and modalities;
- 4) obtain a proper understanding, by discussing with the Company's management, as to how the contractual relationship was established for the reported contracts;
- 5) discuss with the Company's management and obtained an understanding of the Company's internal procedures for setting the price of the contracts reported in Appendix A, and research of other offers on the market for similar transactions.

## **Conclusion**

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the transactions contained in Appendix A have not been prepared in all material respects in accordance with Regulation no. 5/2018 art. 144.B point (4).

## Limitations on use

This report is solely for the purpose set forth in the first paragraph hereof and for your information and for the information of the BSE and the FSA and it is not to be used for any other purpose or to be distributed to any other parties without our prior written permission. Our report should not be deemed adequate for use by any party wishing to acquire rights over us, other than the Company, for any purpose or in any circumstances. Any party except the Company, which is granted access to our report or a copy hereof and chooses to rely on our report (or a part thereof), shall do so on their own account. Our engagement was undertaken so as to report to the Board of Directors and the Company's Management those aspects that we are required to report in a limited independent assurance report, and not for other purposes. Deloitte does not authorize distribution or use of this report unless a release letter in a form and content acceptable to Deloitte has been executed. This report relates only to the items specified above and does not extend to any financial statements of the Company taken as a whole.

***For signature, please refer to the original Romanian version.***

Deloitte Audit SRL  
Bucharest, Romania  
February 04<sup>th</sup>, 2019

Nr. 4706/29.11.2018

**Către:**  
**Autoritatea de Supraveghere Financiară**  
Sectorul Instrumente și Investiții Financiare

**Bursa de Valori București**

**RAPORT CURENT**

**conform Legii nr. 24/2017 privind emitenții de instrumente financiare și operațiuni de piață și Regulamentului nr. 5/2018 privind emitenții de instrumente financiare și operațiuni de piață**

**Data raportului:** 29.11.2018

**Denumirea societății:** SSIF BRK Financial Group S.A.

**Sediul social:** Cluj-Napoca, Calea Moșilor nr. 119, jud. Cluj

**Nr. Tel/fax:** 0364.401.709/0364.401.710

**Numărul și data înregistrării la ORC:** J12/3038/1994

**Cod fiscal:** 6738423, **Capital social:** 54.039.987,04 lei

**Piața reglementată pe care se tranzacționează valorile mobiliare emise:** BVB, categoria premium, simbol BRK

**Evenimente importante de raportat:**

În conformitate cu art. 82 din Legea nr. 24/2017, vă aducem la cunoștință actele juridice încheiate de către BRK Financial Group S.A. cu persoane implicate, a căror valoare cumulată reprezintă cel puțin echivalentul a 50.000 EUR.

În data de 28.11.2018, SSIF BRK Financial Group S.A. a încheiat un contract de împrumut cu S.C. Romlogic Technology S.A., societate la care BRK Financial Group S.A. deține participații. Actul, înregistrat la BRK Financial Group S.A. sub nr. 4692/28.11.2018, are următoarele caracteristici:

- Părțile care au încheiat actul juridic: SSIF BRK Financial Group S.A. în calitate de finanțator și S.C. Romlogic Technology S.A. în calitate de împrumutat;
- Data încheierii: 28.11.2018; natura actului: contract de împrumut;
- Descrierea obiectului: împrumut în vederea bunei desfășurări a activității economice a împrumutatului;
- Valoarea împrumutului acordat: 235.000 lei;
- Dobânda anuală: ROBOR 3M plus o marjă de 5%;
- Termen de restituire a împrumutului: 28.02.2019;

Modalitatea de plată: restituire prin virament bancar.

Nr. 4584/21.11.2018

**Către:**  
**Autoritatea de Supraveghere Financiară**  
Sectorul Instrumentelor și Investițiilor Financiare

**Bursa de Valori București**

### **RAPORT CURENT**

**conform Legii nr. 24/2017 privind emitenții de instrumente financiare și operațiuni de piață și Regulamentului nr. 5/2018 privind emitenții de instrumente financiare și operațiuni de piață**

**Data raportului:** 21 noiembrie 2018

**Denumirea societății:** SSIF BRK Financial Group S.A.

**Sediul social:** Cluj-Napoca, Calea Moșilor nr. 119, jud. Cluj

**Nr. Tel/fax:** 0364.401.709/0364.401.710

**Numărul și data înregistrării la ORC:** J12/3038/1994

**Cod fiscal:** 6738423, **Capital social:** 54.039.987,04 lei

**Piața reglementată pe care se tranzacționează valorile mobiliare emise:** BVB, categoria premium, simbol BRK

#### **Evenimente importante de raportat:**

În conformitate cu art. 82 din Legea nr. 24/2017, vă aducem la cunoștință actul juridic încheiat de către BRK Financial Group S.A. cu persoane implicate, a cărui valoare cumulată reprezintă cel puțin echivalentul a 50.000 EUR.

În continuarea raportului curent din data de 21.11.2017 și a celui din data de 23.02.2018, prin care am informat investitorii referitor la contractul de împrumut încheiat cu S.C. FACOS S.A., societate în care BRK Financial Group S.A. are participații, aducem la cunoștința publicului larg decizia Consiliului de Administrație de modificare a contractului de împrumut prin act adițional.

A fost încheiat actul adițional cu nr. 4582/20.11.2018 prin care termenul de restituire a împrumutului a fost prelungit până la data de 19.11.2019.

Dobânda anuală se modifică la nivelul ROBOR 3M plus o marjă de 5%.

Toate celelalte caracteristici ale contractului de împrumut încheiat de către BRK Financial Group S.A., în calitate de finanțator, cu S.C. FACOS S.A, în calitate de împrumutat, au rămas neschimbate.