

31 -01- 2020

Nr. INTPARE 181
IESIRE

SSIF BRK FINANCIAL GROUP S.A.

Calea Moșilor, nr. 119,
Cluj Napoca

Independent limited assurance report on the information provided in accordance with the requirements of the Law No.24/2017 (art.82) and Regulation No.5/2018

To the Executive Board

We have been assigned by SSIF BRK FINANCIAL GROUP S.A. (“the company”) to provide certain procedures in accordance to Law No.24/2017, art.82 and to Regulation No.5/2018 of the Financial Supervisory Authority („ASF”), with all subsequent amendments and modifications and also to provide a report with regard to the information concerning the company transactions with its related parties, complying with all above mentioned legal regulations.

Purpose of present Report

The Report is prepared exclusively with above specified purpose and should not be used for other purposes. Our Report is referring exclusively to the information concerning company transactions with related parties included in the above-mentioned reports and it does not refer to the company financial statements. Our procedures are exclusively related to contracts signed and provided to us by the company.

Management responsibility

Management is responsible for the preparation of current Report in accordance with the requirements of the Law No.24/2017 art.82. and for designing and implementing internal controls as determined necessary to enable the preparation of Current Reports that are free from material misstatement. Also, management is responsible for providing to the auditor complete and correct information. The Company management is responsible for keeping functional an internal control system which has the role to ensure in a reasonable way, that all above mentioned documents do not include material misstatement, whether due to fraud or error.

Auditor’s responsibilities

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 the auditor plan

and perform procedures to obtain a limited assurance on the information contained in the current reports mentioned.

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 engagement performed is a limited assurance. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The procedures applied to the related party transactions of the company as at December 31, 2019 are summarized below:

- 1) We obtained a report referring to and related to the information in accordance with the art.82 of Law No.24/2017.
- 2) We have been provided by the company with the contracts that support the above-mentioned transactions; based on them, the transactions are carried out and therefore we examined whether these transactions are complying with provisions stipulated in those contracts.
- 3) We compared the details included in the report to those we have got in our discussions with company staff and also to the agreements signed by the management of the company.
- 4) To the extent that there is a market price for the goods and services provided to the company by the managers, by the personnel, by its major shareholders and by people related with them, we had discussions with company management related to the basis of establishing these prices and to whether those prices match those used elsewhere for similar goods and services.

Our procedures have been applied only to the contracts included in the provided documents, which have been signed/agreed/modified in-between July 1st, 2019 – December 31st, 2019 and that have an estimated contracted value in 2019 of more than Euro 50,000. We did not perform any procedure for checking whether the current reports do include all the transactions and all the details that the company must report in accordance to art. 82 of Law No.24/2017, for this particular time period.

Conclusion

Based on above described procedures performed and proof obtained, related to documents provided by the company (the financial statements for 2nd semester of 2019 were not published at the date of our report), nothing came to our attention that could cause us believe that:

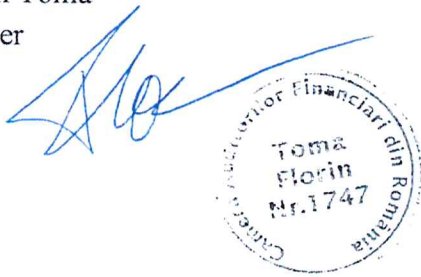
- a) Details indicated in the transaction report are not in concordance with the agreements/contracts made available by the company
- b) Details indicated in the transaction report do not comply with legal requirements in all significant/essential aspects
- c) Agreements/contracts made available to us have not been properly authorized.
- d) Agreed prices have not been accepted by both parties by mutual agreement, based on the provided type of service.
- e) Terms and conditions of the provided services have not been established based of signed contracts by the parties.

Our Report is referring exclusively to the transaction report provided to us by the company and must not be extended to other reports of the company, either individually or taken as a whole.

On behalf of
JPA Audit & Consultanta S.R.L.



Florin Toma
Partner



January 31st, 2020

Tranzactii cu parti afiliate semestrul II

Denumire	Cont			Cod		Rula		Sold final	Explicatii
	Tip	Numar	Data	Cont debitor	Cont creditor	Suma debit	Suma credit		
Romlog Principal					1,235,000	8,080,550	-	9,315,550	
				2673.03	1,235,000	8,080,550	-	9,315,550	
Romlog Principal	PI	1701	17/01/2019	2673.03	51211.04	1,170,550	-		PD Romlog: imprumut finantare ctr. 210116
Romlog Principal	PI	1403	14/03/2019	2673.03	51211.04	1,600,000	-		PD Romlog: imprumut prima transa cf ctr 10
Romlog Principal	PI	1503	15/03/2019	2673.03	51211.04	400,000	-		PD Romlog: imprumut a doua transa cf ctr 1
Romlog Principal	PI	134	11/06/2019	2673.03	51211.04	1,600,000	-		PD imprumut cf ctr 2152/11.06.2019 Romlog
Romlog Principal	PI	0108	01/08/2019	2673.03	51211.04	3,310,000	-		PD Imprumut cf Ctr2846 ROMLOGIC

Romlog Dobanzi				8,412	586,269	215,328	379,354		
				2674.03	8,412	586,269	215,328	379,354	
Romlog Dobanzi	PI	1501	15/01/2019	51211.04	2674.03	-	1,601		ID Romlog: dobanda imprumut ctr 4692/28.11
Romlog Dobanzi	PI	1501	15/01/2019	51211.04	2674.03	-	6,812		ID Romlog: dobanda imprumut ctr 3691/04.09
Romlog Dobanzi	NC	3101 DOBANZI	31/01/2019	2674.03	2674.03	12,331	-		Romlog: dobanda imprumuturi 012019
Romlog Dobanzi	PI	1802	18/02/2019	51211.04	2674.03	-	12,331		ID Romlog: dobanda imprumuturi 022019
Romlog Dobanzi	NC	2802 DOBANZI	28/02/2019	2674.03	2674.03	15,243	-		Romlog: dobanda imprumuturi 022019
Romlog Dobanzi	NC	3103 DOBANZI	31/03/2019	2674.03	2674.03	25,028	-		Romlog: dobanda imprumuturi 032019
Romlog Dobanzi	PI	2504	25/04/2019	51211.04	2674.03	-	15,243		ID Romlog: dobanda februarie cf ctr imprum
Romlog Dobanzi	NC	3004 DOBANZI	30/04/2019	2674.03	2674.03	32,487	-		Romlog: dobanda imprumuturi 042019
Romlog Dobanzi	NC	3105 DOBANZI	31/05/2019	2674.03	2674.03	33,403	-		Romlog: dobanda imprumuturi 052019
Romlog Dobanzi	PI	3105	31/05/2019	51211.04	2674.03	-	57,515		ID Dobanda ROMLOGIC Technology Martie, April
Romlog Dobanzi	NC	3006 DOBANZI	30/06/2019	2674.03	2674.03	49,030	-		DOB IMPRUMUTURI 062019
Romlog Dobanzi	NC	0107 DOBANZI	01/07/2019	2674.03	2674.03	7,371	-		Romlog: reolare dobandi imprumuturi 062019
Romlog Dobanzi	NC	3107 DOBANZI	31/07/2019	2674.03	2674.03	46,764	-		ID CY dobandi Romlog
Romlog Dobanzi	PI	2808	28/08/2019	51211.04	2674.03	-	121,627		ID CY dobandi Romlog
Romlog Dobanzi	NC	3108 DOBANZI	31/08/2019	2674.03	2674.03	75,017	-		Romlog: dobanda imprumuturi 082019
Romlog Dobanzi	NC	3009 DOBANZI	30/09/2019	2674.03	2674.03	8,141	-		Romlog: reolcut dobandi ctr. 3691 apr-aug 2019
Romlog Dobanzi	NC	3009 DOBANZI	30/09/2019	2674.03	2674.03	73,432	-		Romlog: dobandi imprumuturi 092019
Romlog Dobanzi	NC	3110 DOBANZI	31/10/2019	2674.03	2674.03	75,335	-		Romlog: dobandi imprumuturi 102019
Romlog Dobanzi	NC	3011 DOBANZI	30/11/2019	2674.03	2674.03	72,905	-		Romlog: dobandi imprumuturi 112019
Romlog Dobanzi	NC	3112 PORTOFOL	31/12/2019	2674.03	2674.03	74,524	-		Romlog: dobandi imprumuturi 122019

Facos Principal				820,000	-	820,000			
				2671.03	820,000	-	820,000		
Facos Principal	PI	1608	16/08/2019	51211.04	2671.03	-	820,000		ID ID - Sume de incasat de la entitatile de

Gocab Principal				950,000	-	950,000			
				2673.04	950,000	-	950,000		
Gocab Principal	PI	2611	26/11/2019	2673.04	51211.04	950,000	-		PD imprumut cf Ctr GOCAB

Gocab Dobanda				8,433	-	8,433			
				2674.04	8,433	-	8,433		
Gocab Dobanda	NC	3011 DOBANZI	30/11/2019	2674.04	766.02	1,171	-		GoCab dobanda imprumut 112019
Gocab Dobanda	NC	3112 PORTOFOL	31/12/2019	2674.04	766.02	7,262	-		Dobanzi imprumut GOCAB DEC 2019

Firebyte Principal				359,000	61,885	320,885			
				4521.01	359,000	61,885	320,885		
Firebyte Principal	NC	0101 IMPRUMUT	01/01/2019	4521.01	4528.01	3,410	-		Firebyte: capitalizare dobanda imprumut 1738/27.04.
Firebyte Principal	NC	0101 IMPRUMUT	01/01/2019	4521.01	4528.01	3,440	-		Firebyte: capitalizare dobanda imprumuturi 950/06.03.2
Firebyte Principal	PI	0705	07/05/2019	4521.01	51211.04	50,000	-		PD ctr. Imprumut Finantare
Firebyte Principal	NC	3006 DOBANZI	30/06/2019	4521.01	766.02	5,036	-		act. aditional 1764 din 07.05.2019
Firebyte Principal	NC	3009 PORTOFOL	30/09/2019	2652.01	4521.01	-	320,885		Maj cap.soc. Cf Hot AGEA 30/18.09.2019

Firebyte Dobanzi				9,466	13,322	22,789			
				4528.01	9,466.43	13,322	22,789		
Firebyte Dobanzi	NC	0101 IMPRUMUT	01/01/2019	4521.01	4528.01	3,410	-		Firebyte: capitalizare dobanda imprumut 1738/27.04.
Firebyte Dobanzi	NC	0101 IMPRUMUT	01/01/2019	4521.01	4528.01	3,440	-		Firebyte: capitalizare dobanda imprumut 950/06.03.2
Firebyte Dobanzi	NC	0101 IMPRUMUT	01/01/2019	4528.01	766.02	958	-		Firebyte: reolare dobandi 2019
Firebyte Dobanzi	NC	3101 DOBANZI	31/01/2019	4528.01	766.02	2,291	-		Firebyte: dobanda imprumuturi 012019
Firebyte Dobanzi	NC	2802 DOBANZI	28/02/2019	4528.01	766.02	2,095	-		Firebyte: dobanda imprumuturi 022019
Firebyte Dobanzi	NC	3103 DOBANZI	31/03/2019	4528.01	766.02	2,315	-		Firebyte: dobanda imprumuturi 032019
Firebyte Dobanzi	NC	3004 DOBANZI	30/04/2019	4528.01	766.02	2,259	-		Firebyte: dobanda imprumuturi 042019
Firebyte Dobanzi	NC	3105 DOBANZI	31/05/2019	4528.01	766.02	2,673	-		Firebyte: dobanda imprumuturi 052019
Firebyte Dobanzi	NC	3006 DOBANZI	30/06/2019	4528.01	766.02	2,442	-		DOB IMPRUMUT 062019
Firebyte Dobanzi	NC	0107 DOBANZI	01/07/2019	4528.01	766.02	256	-		Firebyte: reolare dobandi imprumuturi 062019
Firebyte Dobanzi	NC	3009 PORTOFOL	30/09/2019	2652.01	4528.01	-	15,935		Maj cap.soc. Cf Hot AGEA 30/18.09.2019
Firebyte Dobanzi	NC	3009 PORTOFOL	30/09/2019	6588	4528.01	-	4		Corectie

Cesione de actiuni din actiuni detinute la Romlog Tehnology cu Investys Projects

Denumire	Cont			Cod		Rula		Sold final	Explicatii
	Tip	Numar	Data	Cont debitor	Cont creditor	Suma debit	Suma credit		
Investys Projects	PI	1707	17/07/2019	2652.01	51241.02	2,092,707	-		PD CV Actiuni ROMLOGIC de la INVESTYS

Lista tranzactiilor derulate de BRK cu unitati de fond administrate de SAI BROKER.

FIA ALPHA INVEST									
Data	Operatiune	Nr. titluri	Val. unitate	Suma totala	Comision	IVG	Suma neta	Sold	Valoare sold
01.01.2019	Reportare		n/a		n/a	n/a	n/a	n/a	
16.12.2019	Cumparare		10	10,000				100,000	10
31.12.2019		Sold fond		9,989					10
									100,000
									99,893

FIA H.Y.B. INVEST									
Data	Operatiune	Nr. titluri	Val. unitate	Suma totala	Comision	IVG	Suma neta	Sold	Valoare sold
01.01.2019	Reportare		n/a		n/a	n/a	n/a	n/a	
23.09.2019	Cumparare		50	10,000				500,000	50
31.12.2019		Sold fond		9,986					50
									500,000
									499,279

Audit & Consultanta
31 IAN. 2020
for identification purpose
Pentru identificare

