

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:** April 28, 2026

**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:** 1994003038124

**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: Investor notice

SSIF BRK Financial Group S.A. informs investors that, following the request received from the Financial Supervisory Authority regarding the annual report for the financial year ended 31.12.2025, the Company analysed the matters raised and ordered measures to remedy them.

##### 1. Matters identified during the audit process:

- the financial auditor was unable to express an audit opinion on the consolidated financial statements, due to limitations in obtaining sufficient and appropriate audit evidence at the level of certain entities included in the consolidation perimeter;
- for certain subsidiaries, complete financial statements prepared as at the reporting date were not available, and the statutory audit processes had not been finalised;
- the annual report in ESEF format was published on 27.04.2026;
- the financial auditor issued a qualified opinion on the individual financial statements, due to limitations in obtaining relevant and reliable information for the valuation of certain Level 3 financial assets.

##### 2. Measures adopted

- requesting the entities within the group to submit a complete set of financial statements, including explanatory notes, approved by the competent statutory bodies;
- initiating the necessary steps to obtain audit reports at subsidiary level;
- clarifying the situation of the entities that did not provide complete data, including by setting firm compliance deadlines;
- initiating the necessary steps to obtain complete and up-to-date financial information from the entities in which the Company holds Level 3 financial assets;
- improving the internal processes for monitoring and assessing investments, in order to ensure an adequate basis for determining fair value.

The Company estimates that the measures adopted will lead to a significant improvement in the financial reporting process and to the removal of the limitations that led to the inability to express an audit opinion on the consolidated financial statements.

Depending on the completion of the process of collecting and validating financial information at the level of the group entities, the possibility of making adjustments to the financial statements for the 2025 financial year cannot be excluded, with an impact on future financial years, including the 2026 financial year.

The Company reaffirms its commitment to complying with the legal requirements applicable to issuers whose securities are admitted to trading on the regulated market and to ensuring an adequate level of transparency towards investors.

**Sandu Pali**  
Deputy General Manager