

Independent Limited Assurance Report on the information included in the current reports issued by the Company in accordance with requirements of Law 24/2017, with all subsequent changes and clarifications, and with the provisions FSA Regulation no. 5/2018

*To the Board of Directors of the Rompetrol Rafinare S.A.*

## Purpose of the report

We were engaged by the Rompetrol Rafinare S.A. (hereinafter "the Company") to report based on the requirements of Law 24/2017 for issuers of financial instruments and market operations, with all subsequent changes and clarifications (hereinafter referred to as "Law 24/2017") on the information included in the attached current report (dated 16 June 2023 and amendment dated 28 July 2023) (hereinafter "Reporting Schedule") that have been prepared by the Company in accordance with the requirements of Law 24/2017 and with the provisions of Regulation no. 5/2018 of Financial Supervisory Authority reported to Financial Supervisory Authority ("FSA") and to Bucharest Stock Exchange ("BVB") for the period 1 January 2023 - 30 June 2023, in the form of a limited assurance conclusion.

## Specific Purpose

Our report is intended solely for the purpose specified in the first paragraph above and for the Company, BVB and FSA information and will not be used for any other purpose. Our report must not be considered appropriate for use by any other party willing to rely on our work, other than the Company for any purpose and in any context.

Any party other than the Company who obtains access to our report or a copy of it and chooses to rely on it (or part of it) will do so taking their own responsibility. We performed our engagement to be able to report those matters that we must report in a limited assurance report, and not for any other purposes. The current report refers only to the Reporting Schedule and should not be associated with the Company's financial statements or other reports of the Company, individually or taken as a whole.

## Responsibilities of the Management of the Company

The Company's management is responsible for the preparation of the Reporting Schedule and performing the transactions reported in accordance with the requirements of the Law 24/2017 and of FSA Regulation no. 5/2018, with subsequent changes and clarifications. In particular, the Company's management is responsible for internal controls being designed, implemented and maintained to prevent the preparation of the Reporting Schedule from being materially misstated, due to fraud or error.

In addition, the Company's management is responsible for ensuring that the supporting documents underlying the preparation of the current Reporting Schedule, as well as the evidence provided to the auditor is complete, accurate and justified.

## Auditor's Responsibilities

We conducted our limited assurance engagement in accordance with International Assurance Standards, particularly ISAE 3000 (revised) *"International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information"*. These standards require that we comply with ethical standards and plan and perform our assurance engagement to obtain limited assurance about the Reporting Schedule.

We apply International Standard on Quality Management 1 (ISQM 1), and accordingly, we design, implement and operate a robust system of quality management, including policies and procedures documenting compliance with relevant ethical and professional standards and requirements from the applicable laws or regulations.

We comply with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) as issued by the International Ethics Standards Board for Accountants ("IESBA Code"), which establishes the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on the auditor's judgment and our understanding of the transactions included in the Reporting Schedule and of other circumstances of the engagement, as well as our consideration of areas where material misstatements may occur. In obtaining an understanding of the reported transactions included in the Reporting Schedule, we considered the process applied by the Company to conclude the transactions and to prepare and present the Reporting Schedule in accordance with the requirements of Law 24/2017 and FSA Regulation no. 5/2018 in order to design audit procedures that are appropriate in these circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control related to concluding the reported transactions or preparation and presentation of the attached Reporting Schedule.

The procedures include, in particular, inquiry of the personnel responsible for financial reporting and risk management and additional procedures aimed at obtaining evidence about the information included in the Reporting Schedule.

The nature, timing and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is considerably lower as compared to the one obtained in a reasonable assurance engagement.

In respect of the Reporting Schedule of the Company, in order to assess correctness and justification of the transactions reported, we have performed the following procedures:

- 1) We have obtained the attached Reporting Schedule from the Company for the current period and the detail of the transactions included in this Reporting Schedule.
- 2) We observed if the approving persons of the Reporting Schedule are the authorised representatives of the Company and we have requested the authorized signatures schedule.

- 3) For the selected transactions on a sample basis included in the Reporting Schedule, we have considered if the details included of the Reporting Schedule are consistent, in all material respects, with information as per signed contracts/contractual documentation presented to us and that the presented documents have been signed by representatives of the Company that are indicated in the authorized signature schedule provided to us. As applicable, in performing our procedures we have compared information included in the Reporting Schedule to the contract/ contractual documentation for consistency of details on: the parties which signed the supporting documentation; the date when documentation was signed and its nature; the description of the type of goods/services as indicated in the documentation; the actual or estimated total value of the contract/ contractual documentation, and, as applicable, the guarantees constituted and the stipulated penalties, the terms and the method of payment; as well as the related contractual conditions.
- 4) For the selected transactions on a sample basis, we have compared details disclosed in the attached Reporting Schedule for consistency with the information obtained by us based on the inquiries made to the management and other responsible personnel within the Company and based on other documents attached to the contracts, as applicable.
- 5) For the selected transactions on a sample basis, to the extent that there is a market price available for the goods delivered or services rendered between the Company and its related parties, we have discussed with the Company's management the basis for the price determination and considered if, to the extent applicable, the prices agreed are consistent with those applied in the contracts signed with third (other) parties, where similar goods or services could be provided, and if the related contracts are approved by the Board of Directors or Supervisory Board.

To the extent that no market prices are available, we have analyzed if the respective transactions have been performed based on the Company's internal procedures for price determination and if the related contracts are approved by the Board of Directors or Supervisory Board of the Company in accordance with its internal procedures.

Our procedures have been performed, as described above, only on the selected transactions included in the attached Reporting Schedule, that are referring to the period 1 January 2023 - 30 June 2023. We have not performed any procedures to verify whether the Reporting Schedule include all the transactions that the Company has to report according to Law 24/2017 for the current period.

## Conclusion

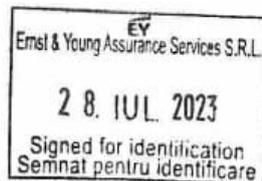
We formed our conclusion on the basis and considering the matters presented in the current limited assurance report. Based on the procedures performed as described above and evidence obtained, nothing has come to our attention that causes us to believe that:

- a) The information included in the Reporting Schedule attached is not, in all material respects, in accordance with the documents provided to us by the Company.
- b) The details included in the attached Reporting Schedule are not, in all material respects, consistent with the requirements of Law 24/2017 and FSA Regulation no. 5/2018 regarding the parties which signed the supporting documentation; the date when documentation was signed and its nature; the description of the type of goods/services as indicated in the documentation; the actual or estimated total value of the contract/agreement documentation, and, as applicable, the guarantees constituted and the stipulated penalties, the terms and the method of payment; as well as the related contractual conditions.

- c) The contracts related to the reported and selected transactions were not properly authorized by representatives of the Company and were not approved by the Board of Directors or Supervisory Board in line with the Company's internal procedures.
- d) The prices have not been established by mutual agreement between the parties in accordance with the type of goods/services and also by considering other terms and conditions mentioned, as applicable, in the agreements between the parties and, respectively, were not determined in accordance with the criteria mentioned at point 5) from the list of procedures detailed above.

On behalf of,  
Ernst & Young Assurance Services SRL

Carmen Spiridon  
Partner  
28 July 2023  
Bucharest, Romania



Attachment  
1. Reporting Schedule

To: FINANCIAL SUPERVISORY AUTHORITY (F.S.A.)  
BUCHAREST STOCK EXCHANGE (B.S.E.)

From: ROMPETROL RAFINARE S.A.

CURRENT REPORT prepared in compliance with the provisions of Law no. 24/2017 on issuers of financial instruments and market operations, republished, and Regulation no. 5/2018 on issuers of financial instruments and market operations

Report date: June 16, 2023

**ROMPETROL RAFINARE S.A.**

Registered Seat: Năvodari, 215 Năvodari Blvd. (Administrative Building), Constanta County

Telephone number: 0241/506100

Fax number: 0241/506930; 506901

Number of registration with the Trade Registry: J13/534/1991

Sole Registration Code: 1860712

Subscribed and paid-up capital: 2,655,920,572.60 LEI

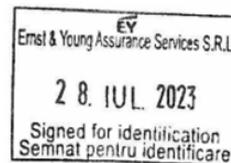
Regulated market on which the securities are traded: Bucharest Stock Exchange (market symbol RRC)

Significant events to report: Reporting of transactions with related parties according to art. 108 of Law 24/2017, republished

Rompetrol Rafinare S.A. informs its shareholders and investors about the conclusion of several transactions with affiliated parties of the type listed in art. 108 of the Law no. 24/2017, republished, according to the annexes below:

- Annex 1 - transactions with affiliated parties according to art. 108 para. (3) of Law 24/2017, republished, concluded by Rompetrol Rafinare S.A. (Issuer);
- Annex 2 - transactions with affiliated parties according to art. 108 para. (13) of Law 24/2017, republished, concluded by Rompetrol Rafinare S.A. (Issuer);
- Annex 3 - transactions with affiliated parties according to art. 108 para. (12) of Law 24/2017, republished, concluded between Rompetrol Downstream S.R.L. (DWS) - the subsidiary of Rompetrol Rafinare S.A. (RRC) and KMG ROMPETROL S.R.L. (KMGR) - affiliated with the RRC
- Annex 4 - transactions with affiliated parties according to art. 108 para. (12) of Law 24/2017, republished, concluded between Rompetrol Gas S.R.L. (RGS) - the subsidiary of Rompetrol Rafinare S.A. (RRC) and KMG ROMPETROL S.R.L. (KMGR) - affiliated with the RRC, respectively ROMPETROL BULGARIA JSC - affiliated with the RRC
- Annex 5 - transactions according to art.108 para. (12) of Law 24/2017, republished, concluded between the subsidiaries of Rompetrol Rafinare S.A. (Issuer) namely: between Rompetrol Downstream S.R.L. and Rompetrol Gas S.R.L.

General Manager  
Felix CRUDU-TESLOVEANU



Financial Manager  
Ramona-Georgiana GĂLĂȚEANU

**Annex 1 - transactions with affiliated parties according to art. 108 para. (3) of Law 24/2017, republished, concluded by Rompetrol Rafinare S.A. (Issuer)**

No.	Name of the Affiliate party	Nature of the relationship with the Affiliate	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6	7	8
<b>Transactions of ROMPETROL RAFINARE S.A. (Issuer) as Beneficiary in December 2022 – April 2023</b>							
1	KazMunayGas Trading AG	Afiliat	Contract 10126-Rafinare-2023/14.11.2022; RR5/21.12.2022 (*)	Raw material acquisition	USD 76,949,000	NA	Payment to be made by TT no later than 43 days after B/L or RWB date (date considered as day 0)
2	KazMunayGas Trading AG	Afiliat	Contract 10179-Rafinare-01-2023-01; RR3/30.12.2022 (*)	Raw material acquisition	USD 52,016,250	NA	Payment to be made by TT no later than 5 days after B/L date (considered day 0)
3	KazMunayGas Trading AG	Afiliat	Contract 10193-Rafinare-1023-01/10.01.2023; RR1/17.01.2023 (*)	Raw material acquisition	USD 23,271,600	NA	Payment to be made by TT in 3/5 calendar days from date of NOR/COD (date NOR/COD considered as day 0)
4	ROMPETROL ENERGY SA	Affiliate	Notification no. 12/30.12.2022 to the Contract no.RR 3 /13.01.2022	Thermal energy price change	Contract value for 2022 is 281,418,603 Lei/year as per actual value 12 months. Included CO <sub>2</sub> certificates cost	NA	Payment term 30 days from the invoice issuing
5	ROMPETROL ENERGY SA	Affiliate	Notification no. 1/31.01.2023 to the Contract no.RR 3 /13.01.2022/Addendum no.2/29.12.2022	Thermal energy price change	Contract value estimated for 2023 is 449,858,524 Lei* as per actual 23,886,535 Lei January 2023 included CO <sub>2</sub> certificates cost and 425,971,989 lei estimated for 11 months as per Budget quantities and prices	NA	Payment term 30 days from the invoice issuing

Ernst & Young Assurance Services S.R.L.  
28. IUL. 2023  
Signed for identification  
Semnat pentru identificare



No.	Name of the Affiliate party	Nature of the relationship with the Affiliate	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6	7	8
6	ROMPETROL ENERGY SA	Affiliate	Notification no.2/28.02.2023 to the Contract no.RR 3 /13.01.2022/Addendum no.2/29.12.2022	Thermal energy price change	Contract value estimated for 2023 is 452,747,734 Lei* as per actual 47,512,531 Lei January -February 2023 included CO <sub>2</sub> certificates cost and 405,235,204 lei estimated for 10 months as per Budget quantities and prices	NA	Payment term 30 days from the invoice issuing
7	ROMPETROL ENERGY SA	Affiliate	Notification no.3/31.03.2023 to the Contract no.RR 3 /13.01.2022/Addendum no.2/29.12.2022	Thermal energy price change	Contract value estimated for 2023 is 459,604,265 Lei* as per actual 69,189,498 Lei January -March 2023 included CO <sub>2</sub> certificates cost and 390,414,767 lei estimated for 9 months as per Budget quantities and prices	NA	Payment term 30 days from the invoice issuing
8	ROMPETROL ENERGY SA	Affiliate	Notification no. 4/30.04.2023 to the Contract no.RR 3 /13.01.2022/Addendum no.2/29.12.2022	Thermal energy price change	Contract value estimated for 2023 is 468,383,826 Lei* as per actual 97,991,772 Lei January- April 2023 included CO <sub>2</sub> certificates cost and 370,392,054 lei estimated for 8 months as per Budget quantities and prices	NA	Payment term 30 days from the invoice issuing
9	KazMunayGas Trading AG	Affiliated	FINANCIAL SERVICES CONTRACT – EUA Allowance 28.01.2021	Hedging (physical buying) - February 2023	-€ 13,758,108	NA	5 working days from the issue date of the respective Debit/Credit note, the payment should be done through electronic transfer
10	KazMunayGas Trading AG	Affiliated	FINANCIAL SERVICES CONTRACT – EUA Allowance 28.01.2021	Hedging (physical buying) - February 2023	-€ 12,904,042	NA	5 working days from the issue date of the respective Debit/Credit note, the payment should be done through electronic transfer

No.	Name of the Affiliate party	Nature of the relationship with the Affiliate	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6	7	8
11	KazMunayGas Trading AG	Affiliated	FINANCIAL SERVICES CONTRACT – EJA Allowance 28.01.2021	Hedging (physical buying)- March 2023	-€ 80,300,216	NA	5 working days from the issue date of the respective Debit/Credit note, the payment should be done through electronic transfer
12	KazMunayGas Trading AG	Affiliated	FINANCIAL SERVICES CONTRACT – EJA Allowance 28.01.2021	Hedging (physical buying) - April 2023	-€ 4,150,859	NA	5 working days from the issue date of the respective Debit/Credit note, the payment should be done through electronic transfer
13	ROMINSERV S.R.L.	Affiliate	Add. Act no.6/19.01.2023 at the contract RRC no. 5 /27.02.2019, respectively RIS no. 92/27.02.2019	Execution of maintenance works for Rompetrol Rafinare S.A distributed as follows:Refinery Plant (Petromidia)- PEM, Petrochemical Plant-RPP and working point Refinery Vega Ploiesti-VGA.	27,488,343 USD	Guarantee from the works performed -12 month	The invoices will be paid within 30 working days of the receive date of the invoice by the Beneficiary

No.	Name of the Affiliate party	Nature of the relationship with the Affiliate	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6	7	8
14	ROMINSERV S.R.L.	Affiliate	16 orders submitted in December 2022 - April 2023 based on Contract RR 4/27.02.2019 and Addendum no.1 from 19.09.2019	Contractor	24,682,943 USD (fara TVA)	<p>Except where the Parties agree otherwise in writing or where the law imperatively establishes a longer warranty period (such as: the 36-month warranty period applicable to works concerning constructions in category C; the term 10 years from the receipt of the work for the hidden defects of the construction, the warranty period equal to the duration of the construction, for the defects of the resistance structure resulting from non-compliance with the design and execution rules in force at the date of its construction), warranty will last for:</p> <p>-12 (twelve) calendar months, starting with the date of preparation of the MINUTES OF RECEIPT AT THE END OF THE WORKS;</p> <p>-12 (twelve) calendar months, starting with the date of drawing up the MINUTES OF RECEPTION AT COMMISSIONING, in the case of the works mentioned in art.1.1. paragraph 1) letter b) but not more than 15 months from the signing of the Minutes of Reception at the Completion of the Works, provided that the commissioning is not postponed or prevented by causes attributable to the Beneficiary, in which case the warranty period will be 12 months old and will start to run from the date of preparation of the RECEPTION MINUTES AT THE END OF THE WORKS.</p> <p>Before the expiration of the Warranty Period and within it, the Beneficiary will immediately inform the Contractor about all problems encountered in the works performed (but not later than 2 days from their knowledge), the potential causes that caused the problems and of the consequences that may occur, following that the Parties decide together the measures that are necessary to be adopted, the term for remedying the problems appeared depending on the nature of the incident and its circumstances and any other particular aspects.</p> <p>The parties have established penalties for delay of the obligation to pay in the amount of 0.06% of the amount not paid in time, for each day of delay; the value of the delay penalties may not exceed 3% of the amount on which they are calculated. In addition, in case of late payment by the Beneficiary, the Contractor is entitled to request that the Beneficiary pay the amount representing the exchange rate difference between the date of actual payment and the due date of the invoice, taking into account the exchange rate communicated by NBR for RON / USD or RON / EUR, as the case may be, on the two dates.</p>	Payment within 30 working days from the date of issuing the invoice
15	Global Security Sistem S.A.	Subsidiary	Add Act no. 14/01.02.2023 to the Contract no 291/30.10.2008	Change price and list of locations starting with 02.01.2023	71,859.32 ron/month without VAT included for both the Petromidia Navodari Refinery and the Vega Ploiesti Refinery Work Points	NA	5 zile lucratoare

No.	Name of the Affiliate party	Nature of the relationship with the Affiliate	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6	7	8
<b>Transactions of ROMPETROL RAFINARE S.A. (Issuer) as Supplier - December 2022 - April 2023</b>							
1	KazMunayGas Trading AG	Affiliat	Contract 2023-RRC 1/30.12.2022 (*)	Petroleum products sale	USD 1,430,803,500	NA	Payment to be made at due date set in the Addendum concluded for each delivery, by TT
2	Romp petrol Moldova	Affiliat	Contract 2/03.01.2023 (*)	Petroleum products sale	USD 335,127,251	NA	Payment to be made; advance for deliveries by truck/rail; 30 days after B/L date for deliveries by sea
3	ROMPETROL ENERGY SA	Affiliate	Notification 1/2023 to the Contract no .RR 1 /28.01.2013	Refinery gas price change	2023 estimation contract value is 141,941,761 Lei/year as per actual for 1 month 11,699,684 Lei and 130,242,077 Lei estimated for 11 months as per Budget 2023 quantities and price	NA	payment term 10 calendar days after invoice issuing
4	ROMPETROL ENERGY SA	Affiliate	Notification 2/2023 to the Contract no .RR 1 /28.01.2013	Refinery gas price change	2023 estimation contract value is 140,864,302 Lei/year as per actual for 2 months 23,401,657 Lei and 117,462,645 Lei estimated for 10 months as per Budget 2023 quantities and price	NA	payment term 10 calendar days after invoice issuing
5	ROMPETROL ENERGY SA	Affiliate	Notification 3/2023 to the Contract no .RR 1 /28.01.2013	Refinery gas price change	2023 estimation contract value is 141,093,716 Lei/year as per actual for 3 months 35,379,470 Lei and 105,714,246 Lei estimated for 9 months as per Budget 2023 quantities and price	NA	payment term 10 calendar days after invoice issuing

  
 Ernst & Young Assurance Services S.R.L.  
**28. IUL. 2023**  
 Signed for identification  
 Semnat pentru identificare

No.	Name of the Affiliate party	Nature of the relationship with the Affiliate	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6	7	8
6	ROMPETROL ENERGY SA	Affiliate	Notification 4/2023 to the Contract no .RR 1 /28.01.2013	Refinery gas price change	2023 estimation contract value is 144,096,147 Lei/year as per actual for 4 months 51,062,730 Lei and 93,033,417 Lei estimated for 8 months as per Budget 2023 quantities and price	NA	payment term 10 calendar days after invoice issuing
<b>Other transactions concluded by Rompetrol Rafinare S.A. (Issuer) - December 2022 - April 2023</b>							
1	KMG ROMPETROL SRL - as Coordinating Company	Affiliate	Loan agreement registered under no. 3 from 04.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance** of the RON cash pooling account in December 2022 was - RON 1,566,575,021.01 and the net interest expense this month was - RON 11,847,299.91</p> <p>The value of the average balance** of the USD cash pooling account in December 2022 was USD 38,043,074.21 and the net interest income was USD 102,782.54</p> <p>The value of the average balance** of the EUR cash pooling account in December 2022 was EUR 18,946,055.63 and the net interest income was EUR 58,630.58</p>	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance

No.	Name of the Affiliate party	Nature of the relationship with the Affiliate	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6	7	8
2	KMG ROMPETROL SRL - as Coordinating Company	Affiliate	Loan agreement registered under no. 3 from 04.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	The value of the average balance** of the RON cash pooling account in January 2023 was - RON 1,723,777,994.60 and the net interest expense this month was - RON 12,659,462.90	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance
					The value of the average balance** of the USD cash pooling account in January 2023 was USD 68,015,177.60 and the net interest income was USD 337,845.11		
					The value of the average balance** of the EUR cash pooling account in January 2023 was EUR 21,063,669.46 and the net interest income was EUR 75,053.03		
3	KMG ROMPETROL SRL - in calitate de Societate Coordonatoare	Afiliat	Loan agreement registered under no. 3 from 04.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	The value of the average balance** of the RON cash pooling account in February 2023 was - RON 1,771,591,948.33 and the net interest expense this month was - RON 11,547,741.69	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance
					The value of the average balance** of the USD cash pooling account in February 2023 was USD 26,618,368.90 and the net interest income was USD 96,364.51		
					The value of the average balance** of the EUR cash pooling account in February 2023 was EUR 21,801,620.21 and the net interest income was EUR 75,526.88		

  
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No.	Name of the Affiliate party	Nature of the relationship with the Affiliate	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6	7	8
4	KMG ROMPETROL SRL - in calitate de Societate Coordonatoare	Afiliat	Loan agreement registered under no. 3 from 04.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance** of the RON cash pooling account in March 2023 was - RON 1,552,795,130.04 and the net interest expense this month was - RON 11,036,167.73</p> <p>The value of the average balance** of the USD cash pooling account in March 2023 was USD 47,641,763.96 and the net interest income was USD 180,772.23</p> <p>The value of the average balance** of the EUR cash pooling account in March 2023 was EUR 16,826,776.36 and the net interest income was EUR 70,201.97</p>	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance
5	KMG ROMPETROL SRL - in calitate de Societate Coordonatoare	Afiliat	Loan agreement registered under no. 3 from 04.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance** of the RON cash pooling account in April 2023 was - RON 1,410,403,004.02 and the net interest expense this month was - RON 9,594,253.02</p> <p>The value of the average balance** of the USD cash pooling account in April 2023 was USD 106,333,851.89 and the net interest income was USD 618,637.83</p> <p>The value of the average balance** of the EUR cash pooling account in April 2023 was EUR 16,627,134.54 and the net interest income was EUR 72,174.09</p>	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance

(\*) Contracts/addendums with an estimated value (the final value is not known at the reporting time or the contract/add is applied for the subsequent period)

(\*\*) The average balance was calculated based on daily balances, which in some days had the nature of claim, and in others - the nature of debt

Company Name	Nature of relationship	Related party Name	Nature of relationship	Currency	Balances as of 30,09,2022		Balances as of 31,12,2022	
					Receivables	Liabilities	Receivables	Liabilities
Romp petrol Rafinare S.A.	Emitent	KazMunayGas Trading AG	Affiliate	USD	56,351,662	752,087,742	37,068,705	574,657,253
				EURO	22,741,092	12,671,900	12,843,370	4,362,760
Romp petrol Rafinare S.A.	Emitent	ROMPETROL ENERGY S.A.	Affiliate	RON	51,166,802	25,286,437	87,258,432	30,529,883
Romp petrol Rafinare S.A.	Emitent	ROMINSERV SRL	Affiliate	RON	2,300,598	49,409,131	15,859,443	86,404,563
Romp petrol Rafinare S.A.	Emitent	KMG ROMPETROL S.R.L.	Affiliate	RON	2,108,930	2,155,542,429	5,405,371	1,715,506,750
				USD	41,139,827		60,681,709	
				EURO	14,791,220		22,549,390	
Romp petrol Rafinare S.A.	Emitent	GLOBAL SECURITY SISTEM S.A.	Affiliate	RON	606,602	-	606,080	-

**Abbreviations:**

NA - not applicable

MOP – Monthly Operational Plan

B/L – Bill of Landing

NOR - Notice of Rediness

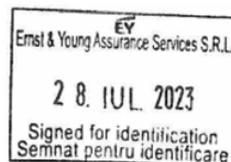
COD - Completion of Discharge

TT - Telegraphic Transfer

RWB - Railway Bill

**General Manager**  
Felix CRUDU-TESLOVEANU

**Financial Manager**  
Ramona-Georgiana GĂLĂȚEANU



**Annex 2 - transactions with affiliated parties according to art. 108 para. (13) of Law 24/2017, republished, concluded by Rompetrol Rafinare S.A. (Issuer)**

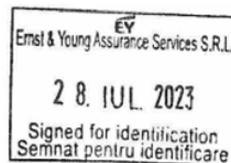
No.	Name of the Affiliate party	Nature of the relationship with the Affiliate	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6	7	8
<b>Tranzactii ale ROMPETROL RAFINARE S.A. (Emitent) in calitate de Furnizor</b>							
1	ROMPETROL ENERGY S.A.	Affiliate	Notification 12/30.12.2022 to the Contract no .RR 1 /28.01.2013	Refinery gas price change	Contract value for 2022 is 130.592.600 Lei/year as per actual value 12 months	NA	Payment term 10 calendar days after invoice issuing

**Abbreviations:**

NA - not applicable

**General Manager**  
Felix CRUDU-TEȘLOVEANU

**Financial Manager**  
Ramona-Georgiana GĂLĂȚEANU



**Annex 3 - transactions with affiliated parties according to art. 108 para. (12) of Law 24/2017, republished, concluded between Rompetrol Downstream SRL (DWS) - the subsidiary of Rompetrol Rafinare S.A. (RRC) and KMG Rompetrol S.R.L. (KMGR) - affiliated with the RRC**

No.	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6
<b>DWS - as Participant Company (Member of the cash pooling System)</b>					
<b>KMGR - as Coordinating Company</b>					
1	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	The value of the average balance* of the RON cash pooling account in December 2022 was RON 1,252,433,691 and the net interest income this month was RON 6,826,291	NA	For loan / credit / deposit: daily depending on receipts / payments or on the due date (one year from the date of signing which is also the date of termination of the contract) for the existing balance
			The value of the average balance* of the USD cash pooling account in December 2022 was - USD 109,301,647 and the net interest expense was - USD 511,732		
			The value of the average balance* of the EUR cash pooling account in December 2022 was - EUR 42,130 and the net interest expense was - EUR 148		
2	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	The value of the average balance* of the RON cash pooling account in January 2023 was RON 1,209,214,841 and the net interest income this month was RON 7,194,791	NA	For loan / credit / deposit: daily depending on receipts / payments or on the due date (one year from the date of signing which is also the date of termination of the contract) for the existing balance
			The value of the average balance* of the USD cash pooling account in January 2023 was - USD 109,752,966 and the net interest expense was - USD 777,244		
			The value of the average balance* of the EUR cash pooling account in January 2023 was - EUR 45.510 and the net interest expense was - EUR 160		
3	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	The value of the average balance* of the RON cash pooling account in February 2023 was RON 1,046,800,847 and the net interest income this month was RON 6,134,488	NA	For loan / credit / deposit: daily depending on receipts / payments or on the due date (one year from the date of signing which is also the date of termination of the contract) for the existing balance
			The value of the average balance* of the USD cash pooling account in February 2023 was - USD 76,557,458 and the net interest expense was - USD 566,587		
			The value of the average balance* of the EUR cash pooling account in February 2023 was - EUR 42,510 and the net interest expense was - EUR 157		

No.	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6
<b>DWS - as Participant Company (Member of the cash pooling System)</b>					
<b>KMGR - as Coordinating Company</b>					
4	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance* of the RON cash pooling account in March 2023 was RON 949,473,394 and the net interest income this month was RON 5,714,773</p> <p>The value of the average balance* of the USD cash pooling account in March 2023 was - USD 77,224,019 and the net interest expense was - USD 583,750</p> <p>The value of the average balance* of the EUR cash pooling account in March 2023 was - EUR 42.510 and the net interest expense was - EUR 183</p>	NA	For loan / credit / deposit: daily depending on receipts / payments or on the due date (one year from the date of signing which is also the date of termination of the contract) for the existing balance
5	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance* of the RON cash pooling account in April 2023 was RON 954,385,310 and the net interest income this month was RON 4,787,598</p> <p>The value of the average balance* of the USD cash pooling account in April 2023 was - USD 77,674,810 and the net interest expense was - USD 585,197</p> <p>The value of the average balance* of the EUR cash pooling account in April 2023 was - EUR 42.510 and the net interest expense was - EUR 191</p>	NA	For loan / credit / deposit: daily depending on receipts / payments or on the due date (one year from the date of signing which is also the date of termination of the contract) for the existing balance

(\* ) The average balance was calculated based on daily balances, which in some days had the nature of claim, and in others - the nature of debt

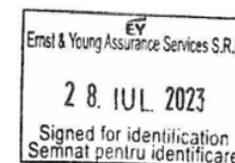
**Abbreviations:**

NA - not applicable

Company Name	Nature of relationship with the Issuer	Related party Name	Nature of relationship with the Issuer	Tranzaction Name	Currency	Balances as of 30,09,2022		Balances as of 31,12,2022	
						Receivables	Liabilities	Receivables	Liabilities
Rompetrol Downstream S.R.L.	Filiala a RRC (Emitent)	KMG ROMPETROL S.R.L.	Afiliat	Cash pooling	RON	1,261,593,059	5,822,150	1,012,036,777	4,714,457
				Cash pooling	USD	6,609,268	66,132,753	10,021,550	142,656,327
				Cash pooling	EURO		42,511		42,598

**General Manager**  
Felix CRUDU-TESLOVEANU

**Financial Manager**  
Ramona-Georgiana GĂLĂȚEANU



**Annex 4 - transactions with affiliated parties according to art. 108 para. (12) of Law 24/2017, republished, concluded between Rompetrol Gas SRL (RGS) - the subsidiary of Rompetrol Rafinare S.A. (RRC) and KMG**

No.	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6
<b>RGS: as Participant Company (Member of the cash pooling System)</b>					
<b>KMGR - as Coordinating Company</b>					
1	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance* of the RON cash pooling account in December 2022 was RON 323,146,510.88 and the net interest income this month was RON 2,167,707.46</p> <p>The value of the average balance* of the USD cash pooling account in December 2022 was - USD 30,206,986.83 and the net interest expense was - USD 171,659.58</p>	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance
2	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance* of the RON cash pooling account in January 2023 was RON 336,287,751.49 and the net interest income this month was RON 2,291,108.2</p> <p>The value of the average balance* of the USD cash pooling account in January 2023 was - USD 32,862,859.77 and the net interest expense was - USD 191,651.46</p>	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance
3	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance* of the RON cash pooling account in February 2023 was RON 360,430,443.80 and the net interest income this month was RON 2,258,962.90</p> <p>The value of the average balance* of the USD cash pooling account in February 2023 was - USD 33,643,837.30 and the net interest expense was - USD 184,069.85</p>	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance
4	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance* of the RON cash pooling account in March 2023 was RON 340,710,590.02 and the net interest income this month was 2,326,847.46 RON</p> <p>The value of the average balance* of the USD cash pooling account in March 2023 was - USD 35,869,953.45 and the net interest expense was - USD 22,0591.10</p>	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance

No.	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6
5	Loan agreement from 25.08.2014	Running of Available Funds Optimization System of the companies within the Rompetrol Group (Cash pooling)	<p>The value of the average balance* of the RON cash pooling account in April 2023 was RON 336,376,085.35 and the net interest income this month was RON 2,218,171.08</p> <p>The value of the average balance* of the USD cash pooling account in April 2023 was - USD 34,633,000 and the net interest expense was - USD 210,876.71</p>	NA	For the Loan/ Credit: daily depending on the payment needs or maturity date (one year from the signing date which is the contract termination date) for the existing balance
<b>RGS: as Seller</b>					
<b>ROMPETROL BULGARIA JSC: as Buyer</b>					
1	Sale-Purchase contract RGS No:155/17.10.2019	Sale of products (Liquefied petroleum gas) period December 1-31, 2022	1,982,386.38 USD	NA	35 days from the date of invoicing

(\* ) The average balance was calculated based on daily balances, which in some days had the nature of claim, and in others - the nature of debt

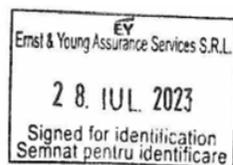
Company	Nature of relationship with the Issuer	Related party	Nature of relationship with the Issuer	Tranzaction Name	Currency	Balances as of 30.09.2022		Balances as of 31.12.2022	
						Receivables	Liabilities	Receivables	Liabilities
Rompetrol Gas S.R.L.	Subsidiary of RRC (Issuer)	KMG ROMPETROL S.R.L.	Affiliate	Cash pooling	RON	505,426,636.69		342,950,944.86	
				Cash pooling-interest	RON	3,361,457.42		2,167,707.46	
				Cash pooling	USD		68,723,738.38		31,053,236.77
				Cash pooling-interest	USD		285,011.20		171,659.58
Rompetrol Gas S.R.L.	Filiala a RRC (Emitent)	ROMPETROL BULGARIA	Affiliate		USD	651,457.77			

**Abbreviations:**

NA - not applicable

General Manager of Rompetrol Rafinare S.A.  
Felix CRUDU-TESLOVEANU

Financial Manager of Rompetrol Rafinare S.A.  
Ramona-Georgiana GĂLĂȚEANU



**Annex 5- transactions according to art.108 paragraph (12) of Law 24/2017, republished, concluded between the subsidiaries of Rompetrol Rafinare S.A. (Issuer) namely: between Rompetrol Downstream S.R.L. and Rompetrol Gas S.R.L.**

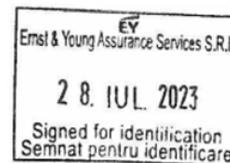
No.	Type and No. Contract, date of conclusion	Object of transactions	Transaction value	Guarantees constituted	Terms and methods of payment
1	2	3	4	5	6
<b>Subsidiary Rompetrol GAS SRL (Subsidiary of RRC): as Seller</b>					
<b>Rompetrol Downstream SRL (Subsidiary of RRC): as Buyer</b>					
1	Agreement of Autogas delivery in Buyer Skid - no.217/30.09.2016	Sale and delivery of fuel between December 1-31, 2022	4,629,747.15 RON	NA	30 days from the date of invoicing

**Abbreviations:**

NA - not applicable

**General Maanager of Rompetrol Rafinare S.A.**  
Felix CRUDU-TESLOVEANU

**Financial Maanager of Rompetrol Rafinare S.A.**  
Ramona-Georgiana GĂLĂȚEANU



**No. 3840/ 28.07.2023****To: FINANCIAL SUPERVISORY AUTHORITY  
BUCHAREST STOCK EXCHANGE****Amendment - Current report according to article 108 of Law no. 24/2017, republished,  
for the first semester of 2023****Report date: 28.07.2023****ROMPETROL RAFINARE S.A.**

Headquarter: Navodari, 215 Navodari Av., Administrativ Building, Constanta county

Phone number: 0241/506100

Fax number: 0241/506930; 506901

Serial number at the Trade Register: J13 / 534/1991

Unique Registration Code: 1860712

Subscribed and paid-in capital: 2,655,920,572.60 lei

Regulated market, where the securities are traded: Bucharest Stock Exchange (symbol of RRC market).

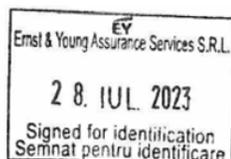
Reporting the change of the information regarding the legal documents that had been previously reported in the first semester of 2023, in the Current Report registered by the company **no. 3140/16.06.2023**, as follows:

**In Annex 1 - transactions with affiliated parties according to art. 108 para. (3) of Law 24/2017, republished, concluded by Rompetrol Rafinare S.A. (Issuer)**

The section named "Transactions of ROMPETROL RAFINARE S.A. (Issuer) as Beneficiary in December 2022 – April 2023 "

- **At position 4**, corresponding to the legal document "Notification no. 12/30.12.2022 Contract no. RR 3 /13.01.2022; Addendum no. 1 from 20.01.2022", in the column entitled "Name of the affiliate party", the text "KazMunayGas Trading AG" is replaced by the text: "ROMPETROL ENERGY S.A.";

*The above changes at position 4 only apply to the Romanian language version of the report no. 3140/16.06.2023.*



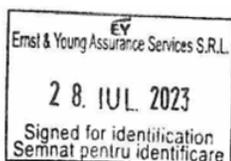


- **At position 8**, corresponding to the legal document "Notification no. 4/30.04.2023 to Contract no. RR 3 /13.01.2022; Addendum no. 2 from 29.12.2022" concluded with ROMPETROL ENERGY S.A. the material error in the text "The estimated value of the contract for 2023 is 468,383,826 lei\* according to actual result of 97,991,772 lei for January - April 2023, including CO2 certificates and 370,392,054 lei as 8 months estimate, quantities and price according to Budget+F7 ", being replaced with the text "The estimated value of the contract for 2023 is 468,383,826 Lei\* according to actual result of 97,991,772 Lei for January - April 2023, including CO2 certificates and 370,392,054 Lei as 8 months estimate, quantities and price according to the Budget".

The above changes at position 4 only apply to the Romanian language version of the report no. 3140/16.06.2023.

- **At position 14**, corresponding to the "**16 orders submitted in December 2022 - April 2023 based on Contract RR 4/27.02.2019 and Addendum no.1 from 19.09.2019**", concluded with ROMINSERV S.R.L.:

- in the column entitled "Type and No. Contract, date of conclusion" the reported text is replaced with the text "14 orders submitted in December 2022 - April 2023 based on Contract RR 4/27.02.2019 and Addendum no.1 from 19.09.2019";
- the amount in the column entitled "Transaction value" is replaced with the amount "USD 23,997,413 (net of VAT)";
- the text reported in the column named "Guarantees constituted" is replaced with the following: "Except where the Parties agree otherwise in writing or where the law imperatively establishes a longer warranty period (such as: the 36-month warranty period applicable to works concerning constructions in category C; the term 10 years from the receipt of the work for the hidden defects of the construction, the warranty period equal to the duration of the construction, for the defects of the resistance structure resulting from non-compliance with the design and execution rules in force at the date of its construction), warranty will last for: -12 (twelve) calendar months, starting with the date of preparation of the MINUTES OF RECEIPT AT THE END OF THE WORKS; -12 (twelve) calendar months, starting with the date of drawing up the MINUTES OF RECEPTION AT COMMISSIONING, in the case of the works mentioned in art.1.1. paragraph 1) letter b) but not more than 15 months from the signing of the Minutes of Reception at the Completion of the Works, provided that the commissioning is not postponed or prevented by causes attributable to the Beneficiary, in which case the warranty period will be 12 months old and will start to run from the date of preparation of the RECEPTION MINUTES AT THE END OF THE WORKS. Before the expiration of the Warranty Period and within it, the Beneficiary will immediately inform the





Contractor about all problems encountered in the works performed (but not later than 2 days from their knowledge), the potential causes that caused the problems and of the consequences that may occur, following that the Parties decide together the measures that are necessary to be adopted, the term for remedying the problems appeared depending on the nature of the incident and its circumstances and any other particular aspects."

- in the column entitled "Terms and methods of payment", the text "Payment within 30 working days from the date of issuing the invoice" is replaced with the following text: "Payment within 30 calendar days from the invoice issuing date";

The above changes at position 14 apply to both the Romanian and English language version of the report no. 3140/16.06.2023.

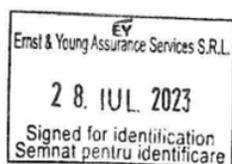
The section named "Transactions of ROMPETROL RAFINARE S.A. (Issuer) as Supplier - December 2022 - April 2023"

- **At position 3**, corresponding to the legal document "Notification 1/2023 to Contract no.RR 1 /28.01.2013", **position 4**, corresponding to the legal document "**Notification 2/2023 to Contract no.RR 1 /28.01.2013**", **position 5**, corresponding to the legal document "**Notification 3/2023 to Contract no.RR 1 /28.01.2013**", **position 6**, corresponding to the legal document "**Notification 4/2023 to Contract no.RR 1 /28.01.2013**", all concluded with ROMPETROL ENERGY S.A., in the column named "Terms and methods of payment" the material error in the text "payment term 10 of calendar days from the issuance of the invoice" is corrected, being replaced with the text "payment term 10 calendar days from the issuance of the invoice".

The changes from position 3 above apply only to the Romanian language version of current report no. 3140/16.06.2023.

## **In Annex 2 - transactions with related parties according to art. 108 paragraph (13) of Law 24/2017, republished, concluded by Rompetrol Rafinare S.A. (Issuer):**

- **At position 1**, corresponding to the legal document "**Notification 12/30.12.2022 to Contract no. RR 1 /28.01.2013**", concluded with ROMPETROL ENERGY S.A., in the column named "Terms and methods of payment" the material error in the text "payment term 10 of calendar days from the issuance of the invoice" is corrected, being replaced by the text "payment term 10 calendar days from the issuance of the invoice".





The changes from position 1 above apply only to the Romanian language version of current report no. 3140/16.06.2023.

The rest of the information from the above-mentioned Report remain valid.

**General Manager**  
**Felix Crudu-Tesloveanu**

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**Financial Manager**  
**Ramona-Georgiana Gălățeanu**

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