

CLARIFICATION

To the Management of
ROCHESTER REINSURANCE PLC
Bonovo Road – Fomboni, Island of Moheli – Comoros Union

Dear Sirs,

Following your request for the clarification of the terms “share capital subscribed” and “subscription” used in the Audited Interim Financial Statements for the six-month period ended 30th June 2021 issued on 13th August 2021, as well as in our Agreed upon procedures for validation of the share capital of ROCHESTER REINSURANCE PLC issued on 8th July 2021, please note the following:

- The “share capital subscribed” means the share capital issued and paid up; and
- The “subscription” means issuance of share capital that is paid up.



Bucharest,
25th August 2021

Christodoulos Seferis
Registered in the Public Electronic Register ASPAAS under no. AF1585

On behalf of **TGS Romania Assurance and Advisory Business Services SRL**
Registered in the Public Electronic Register ASPAAS under no. FA91