

**Current report
according to ASF Regulation no. 5/2018**

Report date:	30.01.2024
Name of issuer:	Farmaceutica REMEDIA
Registered office:	Deva, 2 Nicolae Balcescu Blvd..
Tel/ fax no:	0254 22 32 60 / 0254 22 61 97
ORC no:	2115198
Trade Registry no:	J20 / 700 / 1991
Subscribed and paid-in capital:	RON 9.548.082
Regulated market:	Bucharest Stock Exchange, Standard Category

Important events to report:

Dear investors,

The Board of Administrators of **Farmaceutica REMEDIA S.A.** informs the shareholders that the external auditor of the company issued Report on the transactions between related parties, reported by the company for the second semester of 2023, in accordance with the provisions of art. 108 of Law no. 24/2017.

The auditor's report can be found in the attached document.

Additional information can be obtained by phone +40 254 223 260, contact persons: Elena CODREAN / Florin CADIA, or at the e-mail address investor@remedia.ro.

President of the Board of Administrators

„TARUS” – Valentin Norbert TARUS e.U.



PREMIER CLASS AUDIT SRL

J12/2994/2013, C.I.F.: RO 32310697

Str. Pompiliu Teodor Nr.1

Cluj Napoca, Judet Cluj

INDEPENDENT INSURANCE REPORT LIMITED

SEMESTER II 2023

ON THE INFORMATION INCLUDED IN THE CURRENT REPORT ISSUED BY REMEDIA S.A. IN ACCORDANCE WITH THE REQUIREMENTS OF LAW No. 24/2017, WITH SUBSEQUENT AMENDMENTS AND COMPLEMENTS AND WITH THE PROVISIONS OF ASF REGULATION No. 5/2018

To,

The shareholders of FARMACEUTICA REMEDIA SA

Purpose of the Report

We were contracted by **Farmaceutica Remedia S.A.** (hereinafter referred to as "**the Company**" or "**REMEDIA**") to report based on the requirements of **Law no. 24/2017** regarding issuers of financial instruments and market operations, with subsequent amendments and additions (hereinafter referred to as "**Law 24/2017**") on the information included in the attached current report, (hereinafter referred to as "**Current Report**"), which was prepared by the Company in accordance with the requirements of Article 92A3 of Law No. 24/2017 and with the provisions of ASF Regulation No. 5/2018 of Financial Supervisory Authority (hereinafter referred to as "**ASF**") to report to the Financial Supervisory Authority ("ASF") and the Bucharest Stock Exchange ("**BVB**") with reference to **semester II 2023**, transactions carried out between **May 16, 2023 - October 10, 2023**, in the form of a conclusion of limited insurance.

The specific purpose

Our report has exclusively the purpose set out in the first paragraph of this report, and is prepared for the information of the Company, the BVB and the ASF and will not be used for any other purpose. Our report should not be considered suitable for use by any party seeking to acquire rights against us, other than the Company, for any purpose or in any context.

Any party, other than the Company, that obtains access to our report or a copy of it and chooses to rely on our report (or any part thereof) will do so at its own risk. Our engagement was made so that we could report those

matters that we are required to report in an independent limited assurance report, and for no other purpose. This report refers only to the elements specified in this report and does not extend to the financial statements or other reports issued by the Company, considered individually or as a whole.

Responsibilities of the Company's management

The Company's management is responsible for drawing up the current Report and concluding the reported transactions in accordance with the requirements of Law no. 24/2017 and ASF Regulation no. 5/2018, with subsequent amendments and additions. Also, the Company's management is responsible for designing, implementing and maintaining internal controls that allow the current Report to be drawn up, so that it is free of significant distortions due to fraud or error. Also, the Company's management is responsible for ensuring that the supporting documents that form the basis of the current Report, as well as the evidence provided to the auditor, are complete, correct and justified.

Responsibilities of the auditor

Our limited assurance engagement was performed in accordance with International Standards on Assurance Engagements, namely **ISAE 3000** (revised) "International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information". These regulations require us to comply with the Code of Ethics and Independence Standards, to plan and conduct the assurance engagement so as to obtain limited assurance on the Current Report.

We apply International Standard for Quality Control 1 ("**ISQC 1**") and accordingly maintain a robust system of quality control, including policies and procedures that document compliance with relevant ethical and professional standards and requirements in applicable legislation or regulations.

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

The procedures selected depend on the auditor's professional judgment and our understanding of the reported transactions included in the Current Report and other circumstances of the engagement, as well as our consideration of areas where material misstatements may occur. In obtaining an understanding of the reported transaction included in the Current Report, I took into account the process used by the Company for the conclusion of transactions and for the preparation and presentation of the current report, in accordance with the requirements of Law 24/2017 and ASF Regulation no. 5/2018 to establish the relevant assurance procedures in the given circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the process or the Company's internal control for the conclusion of the reported transaction, included in the Current Report and for the preparation and presentation of the attached Current Report.

The procedures include, in particular, interviews with the personnel responsible for financial reporting and risk management, as well as additional procedures, which aim to obtain evidence related to the information included in the Current Report.

The procedures for obtaining evidence under a limited assurance engagement differ in nature and timing, and are narrower in scope than under a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance undertaking is considerably lower than that which would have been obtained if a reasonable assurance undertaking had been made.

Regarding the current Report of the Company, in order to evaluate the correctness and justification of the reported transactions, we have carried out the following procedures:

- 1) I obtained from the Company the attached current Report, related to the verified period and the details of the transactions included in this Report.
- 2) I verified that the persons approving this current Report are the authorized representatives of the Company and requested the list of authorized signatures.
- 3) For the analyzed transactions selected on a sampling basis, presented in the current Report, we determined whether their details correspond in all significant aspects with the information included in the documentation made available to us and whether they were signed by the Company's representatives, in accordance with the list authorized signatures provided to us. Where it was the case, we compared whether the details included in the current Report correspond to the documentation related to the respective contracts: the parties who signed the supporting documents; the date on which the documentation was signed and its nature; description of the type of services indicated in the documentation; the total realized or estimated value of the contracts, the terms and method of payment, as well as the related contractual conditions.
- 4) For the analyzed transactions selected on a sampling basis, I compared whether the details presented in the attached Current Report correspond with the information I obtained following the interviews with the Company's management, as well as with other documents attached to the contracts, as appropriate.
- 5) For the analyzed transactions selected on a sampling basis, to the extent that there is a market price for the goods or services provided between the Company and the related parties, I discussed with the Company's management how these prices were established and if, as the case may be where applicable, the agreed prices correspond to those used in contractual relations with other parties (third parties), for similar services.

Our procedures were performed exclusively on the transactions included in the attached Current Report, which refers to the second semester of 2023, respectively the period **May 16, 2023 - October 10, 2023**. We did not perform any procedure to verify that the Current Report includes all transactions that the Company must report according to the article 92A3 from Law no. 24/2017 for this period.

Conclusion

Our conclusion is formulated based on and considering the issues presented in this independent limited assurance report.

Based on the procedures described above and the evidence obtained, we have not become aware of any aspect that would lead us to consider that:

- The information included in the attached Current Report **is not consistent** in all significant aspects with the **supporting documents** made available to us by the Company;
- The information included in the attached current Report does **not comply** in all significant aspects with the **requirements of Law 24/2017 and ASF Regulation no. 5/2018**, regarding the parties who signed the supporting documents; the date on which the documentation was signed and its nature; description of the type of services indicated in the documentation; the total realized or estimated value of the contracts, the terms and method of payment; as well as the related contractual conditions.
- The contracts related to the reported and analyzed transactions **were not properly authorized by the Company's** representatives.

- The prices agreed between the parties **were not mutually accepted** based on the type of products/services and other terms and conditions stipulated, as the case may be, in the agreements between the parties and, respectively, were not determined in accordance with the criteria mentioned in paragraph 5) from the list of procedures above.

In the name:

PREMIER CLASS AUDIT S.R.L.

Ec. Sergiu Cobîrzan

Cluj Napoca, România 30 ianuarie 2024

Autoritatea pentru Supravegherea Publica a
Activitatii de Audit Statutar (ASPAAS)
Firma de Audit:
PREMIER CLASS AUDIT SRL
Registrul Public Electronic: FA1195

Autoritatea pentru Supravegherea Publica a
Activitatii de Audit Statutar (ASPAAS)
Auditor Financiar:
COBIRZAN SERGIU BOGDAN SRL
Registrul Public Electronic: AF4517

Annex. The current report that is the subject of this limited insurance report.