



## 3<sup>rd</sup> Quarter 2025 CONSOLIDATED REPORT

### Board of Administrators of Farmaceutica REMEDIA S.A.

#### **Farmaceutica REMEDIA S.A.**

Registered office: Deva 330040, Nicolae Balcescu Bld. no 2 (former No. 43 Dorobantilor Street), Hunedoara County, Telephone: + 40 254 223 260, Fax: +40 254 226 197

Branch office: Bucharest, 041836, sector 4, Bld. Metalurgiei 78, Telephone/fax: + 40 213 211 640  
remedia@remedia.ro, www.remedia.ro

Trade Register J20/700/1991, TIN: RO2115198; Share capital: RON 9.548.082

IBAN: RO61 BTRL RONC RT00 G713 3302, Transilvania Bank, Bucharest

IBAN: RO33 RZBR 0000 0600 0266 5747, Raiffeisen Unirii, Bucharest

**3<sup>rd</sup> QUARTER 2025 CONSOLIDATED REPORT**  
**According to F.S.A. Regulation No. 5/2018**

Date of the report: 17.11.2025

Name of the commercial company: **Farmaceutica REMEDIA S.A.**

Subscribed share capital: **9.548.082 Lei**  
Paid-up share capital: **9.548.082 Lei**  
Registered office: **DEVA, No. 2 Nicolae Bălcescu Bd., pc  
330160**  
Tel./fax.: **+40 254 223 260, +40 254 226 197**  
No. and date of registration  
with the Trade Register Office: **J20/700/25.07.1991**  
Tax registration number: **RO2115198**

Securities: **RMAH shares**  
**(Registration certificate No. AC-1470-7/17.06.2021)**  
Type: **Common Nominative**  
Date of registration: **17.03.1997**  
Nominal value: **0,10 Lei**  
Position in RNSC Register: **1636**  
Total number: **95.480.820**  
R.N.S.C. code of shares: **16368**

Registration	Date	Number of shares	Issue value
1	10.11.1999	3.370.107	337.010,70 Lei
2	06.09.2001	1.500.000	150.000,00 Lei
3	23.07.2003	42.402	4.240,20 Lei
4	05.01.2006	5.696.471	569.647,10 Lei
5	21.12.2007	87.905.969	8.790.596,90 Lei
6	08.04.2009	7.574.851	757.485,10Lei
7	09.06.2021	- 10.608.980	- 1.060.898,00 Lei
	<b>TOTAL</b>	<b>95.480.820</b>	<b>9.548.082,00 Lei</b>

Organised market on which securities are traded:

**Bucharest Stock Exchange – Standard category**

The total market value on 17.11.2025 is of 67.600.420 Lei, at a value of a 0,708 Lei/RMAH share

## 1. Important events to report

In **January 2025** Farmaceutica REMEDIA acquired 24% of the share capital of SC Novoengrama SRL, a commercial company with medical recovery activity, operating in Cluj Napoca municipality.

In **April 2025**, Farmaceutica REMEDIA Distribution & Logistics SRL (FRDL) closed its logistics warehouse in Pitesti, as a measure to optimize its operational costs.

## 2. The general description of the financial position and of the issuer's performances and of its branches related to 3<sup>rd</sup> quarter 2025

During 01.01.2025 – 30.09.2025, the commercial company Farmaceutica REMEDIA S.A. recorded the following consolidated financial results:

Crt. No.	Indicator	Realisations Jan-Sept 2025 (Lei)	Realisations Jan-Sept 2024 (Lei)	Evolution 2025/2024 (%)
1.	Net sales of goods *	545.548.120	536.877.259	1,62%
2.	Other operating revenues	7.755.423	6.258.613	23,92%
3.	Total operating income	553.303.543	543.135.871	1,87%
4.	Total operational costs *	541.956.492	537.033.333	0,92%
5.	Operating result	<b>11.347.051</b>	<b>6.102.538</b>	85,94%
6.	Financial result	861.278	557.347	54,53%
7.	Gross result	<b>12.208.329</b>	<b>6.659.885</b>	83,31%

\* Including trade discounts granted/received

A breakdown of sales of goods by segments of activity is presented as follows:  
 Lei

REMEDIA Pharmacies	7.427.325	1,4%
Distribution	369.672.858	67,7%
Hospitals & Clinics Distribution	164.745.658	30,2%
BD Rowa robots	3.702.279	0,7%
<b>Total</b>	<b>545.548.120</b>	<b>100,00 %</b>

**"Other operating revenues"** mainly comprise the following categories of revenues:

- collected rents
- BD Rowa services
- sale of assets
- other services

- other operating income

**3. The financial statements as of 30.09.2025 were not audited by the independent financial auditor.**

**4. Economic-Financial Indicators as of 30.09.2025**

<b>LIQUIDITY AND WORKING CAPITAL</b>	<b>FR</b>	<b>FRDL</b>
<b>Current liquidity (Current assets / Current debts)</b>	2,44	1,06
Current assets	15.694.649	304.061.400
Current debts	6.438.924	286.871.446
<b>Degree of indebtedness (Borrowed capital / Equity x 100)</b>	<b>0,00%</b>	<b>23,94%</b>
Borrowed capital	0	5.000.000
Equity	54.940.582	20.885.228
<b>Turnover speed for client debit items (Average customer balance / turnover *270)</b>	<b>93 days</b>	<b>98 days</b>
Average customer balance	2.957.474	198.837.335
Net turnover	8.555.294	545.136.999
<b>Turnover speed of stocks (average stock/ net COGS)*270</b>	<b>111 days</b>	<b>30 days</b>
Average stock	1.249.103	54.964.728
COGS net	3.043.707	501.657.694

\*including financial leasing

**Notes:**

- Current liquidity** – the indicator level reflects a good payment capacity, therefore a reduced risk for creditors, certifying that the companies are able to cover their short-term debts based on receivables and cash availabilities.
- Degree of indebtedness** expresses the effectiveness of credit risk management, indicating potential financing, liquidity problems, with influences in honouring the assumed commitments. In the case of the FR & FRDL there is no risk.
- Turnover speed for client debit items** expresses company effectiveness in collecting its receivables, respectively the number of days until the date on which debtors pay their debts to the company. Considering the dynamics of sales and the specific of collecting receivables in the distribution of drugs, we believe that the value of the indicator is normal, under the circumstances. In the case of the companies in the group the indicator shows a good collection of receivables.
- The value of the **No. of storage Days** indicator can be considered as falling within the specifics of the activity.

17.11.2025

Board of Administrators  
**Chairman**

“TARUS” Valentin-Norbert TARUS e.U.  
 1020 Viena, Leopold-Moses Gasse, 4/42/6, Austria

FN 349134h/23.07.2010

Farmaceutica REMEDIA SA

STATEMENT OF COMPREHENSIVE INCOME - consolidated (Lei)

	30.09.2025	30.09.2024
<b>Net turnover</b>	<b>551.099.586</b>	<b>541.520.306</b>
Income from the sale of goods	547.588.341	538.776.482
Commercial discounts granted	-2.040.222	-1.899.224
Income from services provided and rents	5.551.466	4.643.047
<b>Other operating income</b>	<b>2.203.957</b>	<b>1.615.566</b>
<b>OPERATING INCOME - TOTAL</b>	<b>553.303.543</b>	<b>543.135.871</b>
<b>Expenses with materials</b>	<b>506.375.911</b>	<b>501.510.953</b>
Expenses regarding goods	519.008.208	513.023.949
Commercial discounts received	-14.589.226	-13.425.280
Expenses with raw materials and consumables	1.122.380	1.179.779
Other expenses with materials (inventory objects)	97.970	109.031
Energy and water expenses	736.578	623.474
<b>Expenses with personnel</b>	<b>18.447.530</b>	<b>18.648.658</b>
Salaries and allowances	15.811.245	14.656.419
Expenses with insurance and social protection	891.884	823.157
Other personnel expenses	1.744.401	3.169.082
<b>Amortisations and provisions</b>	<b>1.324.613</b>	<b>3.256.792</b>
Amortisations	1.727.818	2.685.854
Net provisions	-681.393	416.192
Losses from receivables	278.187	154.746
<b>Other operating expenses</b>	<b>15.808.438</b>	<b>13.616.930</b>
Expenses on external services	13.170.382	12.077.684
Expenses with other taxes, charges and assimilated payments	1.514.182	1.145.521
Other expenses	1.123.874	393.725
<b>OPERATING EXPENSES - TOTAL</b>	<b>541.956.492</b>	<b>537.033.333</b>
<b>OPERATING RESULT</b>	<b>11.347.051</b>	<b>6.102.538</b>
<b>Financial income</b>	<b>1.326.398</b>	<b>1.067.424</b>
Interest income	936.468	894.207
Income from exchange rate differences	190.929	30.009
Income from dividends	0	63.745
Advance payment discounts	162.547	79.462
Other financial income		
Other financial revenues share of the loss from investments accounted for using the equity method	36.453	0
<b>Financial expenses</b>	<b>465.120</b>	<b>510.077</b>
Expenses regarding interests leasing	0	0
Operational leasing interests	34.775	86.633
Expenses due to exchange rate differences	430.346	172.498
Discounts received in advance	0	0
Other financial expenses	0	0
Other financial expenses - share of the loss from investments accounted for using the equity method	0	250.946
<b>FINANCIAL RESULT</b>	<b>861.278</b>	<b>557.347</b>
<b>TOTAL INCOME</b>	<b>554.629.941</b>	<b>544.203.295</b>

<b>TOTAL EXPENSES</b>	<b>542.421.612</b>	<b>537.543.410</b>
<b>GROSS RESULT</b>	<b>12.208.329</b>	<b>6.659.885</b>
Profit tax	5.647.224	5.238.822
<b>TOTAL NET PROFIT of which distributable</b>	<b>6.561.104</b>	<b>1.421.063</b>
Shareholders of the company	<b>6.561.104</b>	<b>1.421.063</b>
Minority interest		
<b>Other elements of comprehensive income</b>		
Revaluation of tangible assets		
Tax related to other elements of comprehensive income		
Minority interest		
<b>COMPREHENSIVE INCOME AFFERENT TO THE PERIOD - TOTAL of which attributable:</b>	<b>6.561.104</b>	<b>1.421.063</b>
Shareholders of the company	<b>6.561.104</b>	<b>1.421.063</b>
Minority interest		
Earnings per share (in Lei)		
- basic	0,0687	0,0003
- diluted	0,0543	0,0003

\* retreated according to IFRS 16

Chairman of the Board of Administrators  
"TARUS" - Valentin Norbert TARUS e.U.

by representative  
Valentin – Norbert TARUS

**Farmaceutica REMEDIA SA**

**STATEMENT OF FINANCIAL POSITION - consolidated (Lei)**

	<b>30.09.2025</b>	<b>31.12.2024</b>
<b>ASSETS</b>		
<b>Fixed assets</b>	<b>46.916.455</b>	<b>48.321.257</b>
Tangible assets	26.053.070	27.403.592
Real estate investments	17.795.204	17.795.204
Assets related to the rights of use of leased assets	571.615	848.414
Software licences	769.664	680.066
Pharmacy licences	1.511.375	1.511.375
Participations held in group companies	0	0
Participations held in companies outside the group	130.286	5.916
Investments in jointly controlled entities accounted for using the equity method	0	0
Deposits and guarantees paid	85.242	76.692
<b>Current assets</b>	<b>317.735.282</b>	<b>327.453.347</b>
Stocks	60.748.298	57.207.397
Trade receivables	192.697.403	216.946.218
Other receivables	8.655.563	5.644.031
Cash and cash equivalents	55.634.018	47.655.701
<b>Accrued expenses</b>	<b>1.986.432</b>	<b>348.541</b>
<b>TOTAL ASSETS</b>	<b>366.638.169</b>	<b>376.123.145</b>
<b>EQUITIES AND DEBTS</b>		
<b>Equities</b>	<b>75.186.880</b>	<b>75.029.276</b>
Share capital	9.860.311	9.860.311
Share premiums	757.485	757.485
Reserves	42.745.482	41.040.587
Current result	6.561.104	6.962.186
Retained earnings	17.597.962	17.932.635
Retained earnings - retreatment	-911.629	-911.629
Profit distribution	0	0
Own shares	-1.316.108	-480.532
Losses related to the issuance, redemption, sale, free transfer or cancellation of equity instruments	-107.727	-131.766
<b>Long-term debts</b>	<b>5.086.800</b>	<b>5.198.036</b>
Debts from long term operational leasing	534.562	534.563
Provisions		
Debts with deferred income tax	4.552.238	4.663.474
<b>Current debts</b>	<b>286.364.489</b>	<b>295.895.833</b>
Bank loans		
Debts from financial leasing		
Debts from operational leasing	75.589	347.431
Suppliers and other similar debts	280.403.846	290.910.220
Provisions	217.307	217.307

Current tax debts	1.914.954	1.893.262
Other short-term debts	3.752.792	2.527.612
<b>Total debts</b>	<b>291.451.289</b>	<b>301.093.870</b>
<b>TOTAL EQUITIES AND DEBTS</b>	<b>366.638.169</b>	<b>376.123.145</b>

\* retreated according to IFRS 16

Chairman of the Board of Administrators  
"TARUS" - Valentin Norbert TARUS e.U.

by representative  
Valentin – Norbert TARUS

# Farmaceutica REMEDIA S.A. – Consolidated financial statements concluded on 30.09.2025

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## NOTE 1 INFORMATION ABOUT THE COMPANY

Farmaceutica REMEDIA S.A. (« the Company ») is a commercial company with registered office in Deva, No. 2 Nicolae Balcescu Bld. (former Str. Dorobantilor 43), Hunedoara County, Romania.

On **July 25<sup>th</sup> 1991**, it was established as a commercial company with fully state-owned capital by reorganisation of Oficiul Farmaceutic Deva.

On **October 13<sup>th</sup> 2000**, V. TARUS RoAgencies S.R.L. purchased from FPS the majority shares package (55,802%).

On **January 1<sup>st</sup> 2006**, Farmaceutica REMEDIA S.A. merged by absorption with V. TARUS RoAgencies S.R.L.

According to Law 95/2006, republished in August 2015, companies were prohibited from carrying out, at the same time, wholesale and retail distribution of medicines. (Art. 800 paragraph 2). Therefore,

On **January 1<sup>st</sup> 2016** Farmaceutica REMEDIA S.A. completed the transfer to Farmaceutica REMEDIA Distribution & Logistics S.R.L., a new company, 100% owned, of the wholesale distribution activities of medicines together with related activities (logistic services, registration of pharmaceutical products, promotion and marketing of medicines, etc.), Farmaceutica REMEDIA S.A. kept the operation of the chain of pharmacies and local offices.

In **April 2022**, Farmaceutica REMEDIA SA purchased a 50% participation in the share capital of the Romanian legal entity PHARMA EXPERTSPEDITION S.R.L., with registered office in Bucharest, Bd. Metalurgiei, nr. 130E, Sector 4, registered at the Commercial Register of Bucharest with nr. J40/20206/2005, with TIN 18178346, in order to develop and strengthen the distribution and logistics activity.

In this context, on **30.09.2025** Farmaceutica REMEDIA S.A. held a majority participation (100%) in the company Farmaceutica REMEDIA Distribution & Logistics S.R.L. and a 50% participation in the company PHARMA EXPERTSPEDITION S.R.L.

During the first nine months of 2025 Farmaceutica REMEDIA S.A. did not participate in mergers.

During the same period, the company did not alienate assets of significant value (buildings, land, shares, etc.).

In **January 2025** Farmaceutica REMEDIA acquired 24% of the share capital of Novoengrama SRL, a commercial company with medical recovery activity, operating in Cluj Napoca municipality.

In **April 2025**, Farmaceutica REMEDIA Distribution & Logistics SRL (FRDL) closed its logistics warehouse in Pitesti, as a measure to optimize its operational costs.

## NOTE 2 BASES FOR DRAFTING THE FINANCIAL STATEMENTS

The financial statements of the company were drafted in compliance with the provisions of Order No. 2844/2016 for the approval of the Accounting regulations in compliance with the International Financial Reporting Standards (IFRS), adopted by the European Union, applicable to commercial companies whose securities are admitted to trading on a regulated market, with all subsequent modifications and clarifications.

For the purpose of drafting these financial statements, in compliance with the legislative provisions in Romania, the functional currency of the company is considered to be the Romanian Leu (RON).

## Farmaceutica REMEDIA S.A. – Consolidated financial statements concluded on 30.09.2025

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For all the periods until the year concluded on 31 December 2011, inclusive, the company prepared the financial statements in compliance with the Romanian Accounting Standards (RAS). The financial statements for the year concluded on 31 December 2012, are the first financial statements drafted in compliance with the International Financial Reporting Standards (IFRS), as adopted by the European Union.

The financial statements were drafted based on the historic cost, except for the buildings and lands which are assessed at their fair value (the market value determined by assessment by an expert evaluator). The historic cost is generally based on the fair value of the counter-performance carried out in exchange for the assets.

The company presents in the financial statements at the fair value all the asset and passive elements for which the assessment at the fair value is imposed, the methods used for its establishment being inventory and revaluation (IFRS 13).

The company does not have financial statements which would involve the use of other fair value estimation methods.

Certain amounts from the financial position statement, the global result statement, as well as from the explanatory notes were reclassified to ensure comparability between previous years and the current year.

Preparation of the IFRS financial statements involves the use by the management of professional judgments, estimations and hypotheses that may affect the application of the accounting policies and the reported value of assets, debts, incomes and expenses. Under these conditions, the actual results may differ from the estimated values. Estimates and hypotheses that are based on them are periodically reviewed. The review of accounting estimates is recognised during the period in which the estimate was reviewed and in the future periods affected. The following are critical professional judgments / reasoning which the Company management made with a significant impact on the values recognized in the financial statements:

- Lifespan of fixed assets
- Deferred taxes
- Provisions
- Segment reporting
- Retreatment of operational leasing contracts according to IFRS 16

The company holds participations in other companies, in one of them having the control over the financial and operational policies. An entity is consolidated if, based on the assessment of its relations with the Company, it is found that it is controlled by the Company.

The companies whose financial statements are consolidated are:

- Farmaceutica REMEDIA S.A.
- Farmaceutica REMEDIA Distribution & Logistics S.R.L.
- PHARMA EXPERTSPEDITION SRL, a company in which **Farmaceutica REMEDIA S.A. holds 50% of the share capital, using the equity method**

Starting with 2012, for the class of tangible assets « Lands and buildings », the Company passed from the cost-based accounting model to the reassessment model.

**The consolidated financial statements on 30.09.2025 were not audited by the independent financial auditor.**

Farmaceutica REMEDIA S.A. – Consolidated financial  
statements concluded on 30.09.2025

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**NOTE 3 SALES REVENUES AND OTHER OPERATING REVENUES**

During the period 01.01.2025 – 30.09.2025, the commercial company Farmaceutica REMEDIA S.A. recorded the following consolidated financial results:

Crt. No.	Indicator	Realisations Jan-Sep 2025 (Lei)	Realisations Jan-Sep 2024 (Lei)	Evolution 2025/2024 (%)
1.	Net sales of goods *	545.548.120	536.877.259	1,62%
2.	Other operating revenues	7.755.423	6.258.613	23,92%
3.	Total operating revenues	553.303.543	543.135.871	1,87%
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5.	Operating result	<b>11.347.051</b>	<b>6.102.538</b>	85,94%
6.	Financial result	861.278	557.347	54,53%
7.	<b>Gross result</b>	<b>12.208.329</b>	<b>6.659.885</b>	83,31%

\* Including trade discounts granted/received

A breakdown of goods sales by business segment is as follows:

REMEDIA Pharmacies	7.427.325	1,4%
Distribution	369.672.858	67,7%
Hospitals & Clinics Distribution	164.745.658	30,2%
BD Rowa robots	3.702.279	0,7%
<b>Total</b>	<b>545.548.120</b>	<b>100,00 %</b>

**“Other operating revenues”** mainly comprise the following categories of revenues:

- collected rents
- BD Rowa services
- sale of assets

Farmaceutica REMEDIA S.A. – Consolidated financial  
statements concluded on 30.09.2025

- other services
- other operating revenues

**NOTE 4 ECONOMIC-FINANCIAL INDICATORS**

<b>LIQUIDITY AND WORKING CAPITAL</b>	<b>FR</b>	<b>FRDL</b>
<b>Current liquidity (Current assets / Current debts)</b>	2,44	1,06
Current assets	15.694.649	304.061.400
Current debts	6.438.924	286.871.446
<b>Degree of indebtedness (Borrowed capital / Equity x 100)</b>	<b>0,00%</b>	<b>23,94%</b>
Borrowed capital	0	5.000.000
Equity	54.940.582	20.885.228
<b>Turnover speed for client debit items (Average customer balance / turnover *270)</b>	<b>93 days</b>	<b>98 days</b>
Average customer balance	2.957.474	198.837.335
Net turnover	8.555.294	545.136.999
<b>Turnover speed of stocks (average stock/ net COGS)*270)</b>	<b>111 days</b>	<b>30 days</b>
Average stock	1.249.103	54.964.728
COGS net	3.043.707	501.657.694

\*including financial leasing

**Notes:**

1) **Current liquidity** – the indicator level reflects a good payment capacity, therefore a reduced risk for creditors, certifying that the companies are able to cover their short-term debts based on receivables and cash availabilities.

2) **Degree of indebtedness** expresses the effectiveness of credit risk management, indicating potential financing, liquidity problems, with influences in honouring the assumed commitments. In the case of the FR & FRDL there is no risk. In the calculation of this indicator, the borrowed capital comprises both bank credits, and financial leasing debts.

3) **Turnover speed for client debit items** expresses company effectiveness in collecting its receivables, respectively the number of days until the date on which debtors pay their debts to the company. Considering the dynamics of sales and the specific of collecting receivables in the distribution of drugs, we believe that the value of the indicator is normal, under the circumstances. In the case of the companies in the group the indicator shows a good collection of receivables.

4) The value of the **No. of storage Days** indicator can be considered as falling within the specifics of the activity.

**Chairman of the Board of Administrators**

“TARUS” Valentin Norbert TARUS e.U.

by representative

Valentin-Norbert TARUS

Farmaceutica REMEDIA S.A. – Consolidated financial statements concluded on 30.09.2025

**NOTE 5 - Reporting on activity segments**

		Hospitals & Clinics	Distribution	REMEDIA Pharmacies E-commerce	Services Provided and rents	BD ROWA Robots	TOTAL * 2025
<b>Net turnover</b>		<b>164.745.658</b>	<b>369.672.858</b>	<b>7.427.325</b>	<b>4.988.219</b>	<b>4.265.524</b>	<b>551.099.586</b>
	Income from the sale of goods	164.745.658	371.713.079	7.427.325	0	3.702.277	<b>547.588.341</b>
	Commercial discounts granted	0	-2.040.222	<b>0</b>	0		<b>-2.040.222</b>
	Income from services provided and rents			<b>0</b>	4.988.219	563.247	<b>5.551.466</b>
<b>Other operating income</b>		0	545.556	<b>0</b>	1.658.400		<b>2.203.957</b>
<b>OPERATING INCOME - TOTAL</b>		<b>164.745.658</b>	<b>370.218.414</b>	<b>7.427.325</b>	<b>6.646.619</b>	<b>4.265.524</b>	<b>553.303.543</b>
<b>Expenses with goods</b>		<b>159.667.227</b>	<b>336.070.390</b>	<b>6.033.311</b>	<b>0</b>	<b>2.648.053</b>	<b>504.418.982</b>
	Expenses regarding goods	168.428.601	341.898.243	6.033.311		2.648.053	<b>519.008.208</b>
	Commercial discounts received	-8.761.374	-5.827.853	0	0		<b>-14.589.227</b>
<b>Gross margin from sales of goods</b>		<b>5.078.431</b>	<b>34.148.023</b>	<b>1.394.015</b>	<b>6.646.619</b>	<b>1.054.224</b>	<b>48.884.562</b>
							<b>0</b>
<b>Other operating costs</b>		<b>3.914.800</b>	<b>27.413.832</b>	<b>2.844.527</b>	<b>2.170.807</b>	<b>1.193.543</b>	<b>37.537.510</b>
	Direct costs	2.958.258	19.280.939	2.476.366	1.249.517	970.599	<b>26.935.680</b>
	Logistics costs	458.504	4.266.630	<b>0</b>			<b>4.725.134</b>
	Indirect costs	498.038	3.866.263	368.160	921.290	222.944	<b>5.876.695</b>
<b>OPERATING EXPENSES - TOTAL</b>		<b>163.582.027</b>	<b>363.484.222</b>	<b>8.877.837</b>	<b>2.170.807</b>	<b>3.841.596</b>	<b>541.956.492</b>
							<b>0</b>
<b>Operating result</b>		<b>1.163.631</b>	<b>6.734.191</b>	<b>-1.450.512</b>	<b>4.475.811</b>	<b>423.928</b>	<b>11.347.051</b>
<b>Financial result</b>							<b>861.278</b>
<b>Gross result</b>							<b>12.208.328</b>
	Profit tax						-5.647.224
<b>Net profit</b>							<b>6.561.104</b>

## Farmaceutica REMEDIA S.A. – Consolidated financial statements concluded on 30.09.2025

### NOTE 6 – CAPITALS CHANGES

<b>consolidated</b>	<b>Share</b>	<b>Legal</b>	<b>Revaluation</b>	<b>Other</b>	<b>Share</b>	<b>Retained</b>	<b>Current</b>	<b>Own</b>	<b>TOTAL</b>
	<b>capital</b>	<b>reserves</b>	<b>reserves</b>	<b>reserves</b>	<b>premiums</b>	<b>earnings</b>	<b>result</b>	<b>shares</b>	<b>2025</b>
<b>Balance on 01.01.2025</b>	<b>9.860.311</b>	<b>2.122.356</b>	<b>25.404.128</b>	<b>13.514.103</b>	<b>757.485</b>	<b>17.021.006</b>	<b>6.962.186</b>	<b>-612.298</b>	<b>75.029.276</b>
Restoration of profit account retreatments 2024						-5.616.612	5.616.612		<b>0</b>
Profit transfer 2024 (FR) to retained earnings						5.876.151	-5.876.151		<b>0</b>
Profit distribution 2024(FR) to dividends				0		-3.786.328			<b>-3.786.328</b>
Profit distribution 2024(FR) to other reserves				2.089.823		-2.089.823			<b>0</b>
Account closure 129									<b>0</b>
Profit transfer 2024(FRDL) to retained earnings						6.702.647	-6.702.647		<b>0</b>
Profit distribution 2024(FRDL) to dividends						-3.500.000			<b>-3.500.000</b>
Profit distribution 2024(FRDL) to other reserves				0					<b>0</b>
Accounting result 2025FR + FRDL							8.644.692		<b>8.644.692</b>
Profit account retreatment						2.083.588	-2.083.588		<b>0</b>
Buildings + lands outputs			-424.189						<b>-424.189</b>
Revaluation of buildings and lands			0						<b>0</b>
Transfer reserves from funds				<b>0</b>					<b>0</b>
Reported results - retreating						32.433			<b>32.433</b>
Buy own shares								-811.537	<b>-811.537</b>
Deferred tax									<b>0</b>
Retreatment of operational leasing (IFRS 16)						-36.729			<b>-36.729</b>
Investments in jointly controlled entities									<b>0</b>
Losses from the free transfer of own shares								0	<b>0</b>
Reserves – employee share plan (IFRS 2)				39.261					<b>39.261</b>
<b>Balance on 30.09.2025</b>	<b>9.860.311</b>	<b>2.122.356</b>	<b>24.979.939</b>	<b>15.643.187</b>	<b>757.485</b>	<b>16.686.333</b>	<b>6.561.104</b>	<b>-1.423.835</b>	<b>75.186.880</b>

Farmaceutica REMEDIA S.A. – Consolidated financial statements  
concluded on 30.09.2025

**NOTE 7 TREASURY FLOWS STATEMENT (RON)**

	<b>9/30/2025</b>
<b>Cash flows from operating activities</b>	
Collections from the sale of goods and from the provision of services	628.441.902
Other cash inflows	17.520.916
Payments to suppliers of goods and services	-
	585.853.432
Payments to and on behalf of employees (incl. taxes on salaries)	-17.008.174
Corporate tax payments	-5.382.926
Payments to other taxes and fees	-24.657.712
Paid interests	0
Collected interests (current account)	933.717
Other cash outflows	-777.097
<b>Total operating cash flow</b>	<b>13.217.195</b>
<b>Cash flow from investment activities</b>	
	0
Proceeds from the sale of long-term assets and financial investments	111.727
Collected interests (from deposits)	0
Collected dividends	0
Payments for the purchase of long-term assets	-1.249.565
<b>Total cash flow from investments</b>	<b>-1.137.838</b>
<b>Cash flow from financing activities</b>	
	<b>-4.101.040</b>
Short-term loan withdrawals	0
Repayment of short-term loans	0
Net foreign exchange differences	-183.453
Funding received from shareholders	0
Repayments of long-term loans, including interest	0
Payments to shareholders (dividends)	-3.350.000
Payments of own shares	-567.587
Loans granted between subsidiaries	
<b>Total cash flow from financing</b>	<b>-4.101.040</b>
<b>Total cash flow</b>	<b>7.978.317</b>
<b>Cash at the beginning of the period</b>	<b>47.655.701</b>
Cash at the beginning period of the associat	
<b>Cash at the end of the period</b>	<b>55.634.018</b>

**Farmaceutica REMEDIA S.A.**

**Chairman of the Board of Administrators**

“TARUS” Valentin Norbert TARUS e.U.

by representative

Valentin-Norbert TARUS



## 3<sup>rd</sup> Quarter 2025 UNCONSOLIDATED REPORT

### Board of Administrators of Farmaceutica REMEDIA S.A.

#### **Farmaceutica REMEDIA S.A.**

Registered office: Deva 330040, Nicolae Balcescu Bld. no 2 (former No. 43 Dorobantilor Street), Hunedoara County, Telephone: + 40 254 223 260, Fax: +40 254 226 197

Branch office: Bucharest, 041836, sector 4, Bld. Metalurgiei 78, Telephone/fax: + 40 213 211 640  
remedia@remedia.ro, www.remedia.ro

Trade Register J20/700/1991, TIN: RO2115198; Share capital: RON 9.548.082

IBAN: RO61 BTRL RONC RT00 G713 3302, Transilvania Bank, Bucharest  
IBAN: RO33 RZBR 0000 0600 0266 5747, Raiffeisen Unirii, Bucharest

**3<sup>rd</sup> QUARTER 2025 REPORT - unconsolidated**  
**According to F.S.A. Regulation No. 5/2018**  
Date of the report: 17.11.2025

Name of the commercial company: **Farmaceutica REMEDIA S.A.**

Subscribed share capital: **9.548.082 Lei**  
Paid-up share capital: **9.548.082 Lei**  
Registered office: **DEVA, No. 2 Nicolae Bălcescu Bd., pc  
330160**  
Tel./fax.: **+40 254 223 260, +40 254 226 197**  
No. and date of registration  
with the Trade Register Office: **J20/700/25.07.1991**  
Tax registration number: **RO2115198**

Securities: **RMAH shares**  
**(Registration certificate No. AC-1470-7/17.06.2021)**  
Type: **Common Nominative**  
Date of registration: **17.03.1997**  
Nominal value: **0,10 Lei**  
Position in RNSC Register: **1636**  
Total number: **95.480.820**  
R.N.S.C. code of shares: **16368**

Registration	Date	Number of shares	Issue value
1	10.11.1999	3.370.107	337.010,70 Lei
2	06.09.2001	1.500.000	150.000,00 Lei
3	23.07.2003	42.402	4.240,20 Lei
4	05.01.2006	5.696.471	569.647,10 Lei
5	21.12.2007	87.905.969	8.790.596,90 Lei
6	08.04.2009	7.574.851	757.485,10Lei
7	09.06.2021	- 10.608.980	- 1.060.898,00 Lei
	<b>TOTAL</b>	<b>95.480.820</b>	<b>9.548.082,00 Lei</b>

Organised market on which securities are traded:

**Bucharest Stock Exchange – Standard category**

The total market value on 17.11.2025 is of 67.600.420 Lei, at a value of 0,708 Lei/RMAH share

## 1. Important events to report

In **January 2025** Farmaceutica REMEDIA acquired 24% of the share capital of SC Novoengrama SRL, a commercial company with medical recovery activity, operating in Cluj Napoca municipality.

## 2. The general description of the financial position and of the issuer's performances and of its branches related to the 3<sup>rd</sup> quarter 2025

During the period 01.01.2025 – 30.09.2025 the commercial company Farmaceutica REMEDIA S.A. recorded the following financial results:

Crt. No.	Indicator	Realisations Jan-Sept 2025 (Lei)	Realisations Jan-Sept 2024 (Lei)	Evolution 2025/2024 (%)
1.	Net sales of goods *	4.349.666	6.832.561	-36.34%
2.	Other operating revenues	5.864.029	5.022.386	16.76%
3.	Total operating revenues	10.213.695	11.854.947	-13.84%
4.	Total operating costs *	8.410.864	15.003.091	-43.94%
5.	Operating result	1.802.831	-3.148.144	157.27%
6.	Financial result	2.416.945	4.280.367	-43.53%
7.	Gross result (profit)	4.219.776	1.132.224	272.70%

\* Including commercial discounts granted/received

**"Other operating revenues"** mainly comprise the following categories of revenues:

- collected rents – 62%
- BD Rowa services – 10%
- Assets income – 28 %

## 3. The financial statements as at 30.09.2025 were not audited by the independent financial auditor.

## 4. Economic-Financial Indicators

<b>LIQUIDITY AND WORKING CAPITAL</b>	<b>30.09.2025</b>
<b>Current liquidity (Current assets / Current debts)</b>	2,44
Current assets	15.694.649
Current debts	6.438.924
<b>Degree of indebtedness (Borrowed capital / Equity x 100)</b>	<b>0,00%</b>
Borrowed capital	0

Equity	54.940.582
<b>Turnover speed for client debit items (Average customer balance /turnover *270)</b>	<b>93 days</b>
Average customer balance	2.957.474
Net turnover	8.555.294
<b>Turnover speed of stocks (average stock balance/cogs) *270</b>	<b>111 days</b>
Average stock balance	1.249.103
Net COGS	3.043.707

**Notes:**

1) **Current liquidity** – the indicator level reflects a good payment capacity, therefore a reduced risk for creditors, certifying that the company is capable of covering its short-term debts based on the receivables and cash availability.

2) **Degree of indebtedness** expresses the effectiveness of credit risk management, indicating potential financing, liquidity problems, with influences in honouring the assumed commitments. The 0% value indicates that the company has no financing or liquidity problem.

3) **Turnover speed for client debit items** expresses company effectiveness in collecting its receivables, respectively the number of days until the date on which debtors pay their debts to the company. Considering the dynamics of sales and the specific of collecting receivables in the distribution of drugs, we believe that the value of 93 days is a normal one under the circumstances.

4) The value of the **Nr. Of the Storage Days** indicator (111 days), can be considered as falling within the specifics of the activity.

17.11.2025

Board of Administrators

**Chairman**

“TARUS” Valentin-Norbert TARUS e.U.  
1020 Viena, Leopold-Moses Gasse, 4/42/6, Austria

FN 349134h/23.07.2010

Farmaceutica REMEDIA SA

STATEMENT OF COMPREHENSIVE INCOME - unconsolidated (Lei)

	30.09.2025	30.09.2024
<b>Net turnover</b>	<b>8.555.294</b>	<b>10.552.416</b>
Income from the sale of goods	4.349.666	6.832.561
Commercial discounts granted	0	0
Income from services provided and rents	4.205.628	3.719.855
<b>Other operating income</b>	<b>1.658.401</b>	<b>1.302.531</b>
<b>OPERATING INCOME - TOTAL</b>	<b>10.213.695</b>	<b>11.854.947</b>
<b>Expenses with materials</b>	<b>3.343.613</b>	<b>6.248.025</b>
Expenses regarding goods	3.043.707	5.836.715
Commercial discounts received	0	-3.763
Expenses with raw materials and consumables	176.908	240.201
Other expenses with materials (inventory objects)	17.851	25.122
Energy and water expenses	105.147	149.750
<b>Expenses with personnel</b>	<b>1.860.545</b>	<b>5.079.605</b>
Salaries and allowances	1.396.210	2.676.843
Expenses with insurance and social protection	68.864	142.280
Other personnel expenses	395.471	2.260.482
<b>Amortisations and provisions</b>	<b>1.050.766</b>	<b>1.963.569</b>
Amortisations	1.050.496	1.963.437
Net provisions	0	0
Losses from receivables	270	133
<b>Other operating expenses</b>	<b>2.155.939</b>	<b>1.711.891</b>
Expenses on external services	1.192.454	1.203.677
Expenses with other taxes, charges and assimilated payments	378.738	373.335
Other expenses	584.747	134.879
<b>OPERATING EXPENSES - TOTAL</b>	<b>8.410.864</b>	<b>15.003.091</b>
<b>OPERATING RESULT</b>	<b>1.802.831</b>	<b>-3.148.144</b>
<b>Financial income</b>	<b>2.489.696</b>	<b>4.325.185</b>
Interest income	477.326	261.060
Income from exchange rate differences	12.370	379
Income from dividends	2.000.000	4.063.745
Advance payment discounts	0	0
Other financial income	0	0
<b>Financial expenses</b>	<b>72.751</b>	<b>44.817</b>
Interest expense		
Operational leasing interest	1.780	37.871
Expenses from exchange rate differences	70.971	6.946
Discounts collected in advance		
Other financial expenses		
<b>FINANCIAL RESULT</b>	<b>2.416.945</b>	<b>4.280.367</b>
<b>TOTAL INCOME</b>	<b>12.703.391</b>	<b>16.180.132</b>
<b>TOTAL EXPENSES</b>	<b>8.483.615</b>	<b>15.047.908</b>

<b>GROSS RESULT</b>	<b>4.219.776</b>	<b>1.132.224</b>
Profit tax	383.579	0
<b>TOTAL NET PROFIT of which distributable</b>	<b>3.836.197</b>	<b>1.132.224</b>
Shareholders of the company	3.836.197	1.132.224
Minority interest		
Other elements of comprehensive income		
Revaluation of tangible assets		
Tax related to other elements of comprehensive income		
Minority interest		
<b>COMPREHENSIVE INCOME AFFERENT TO THE PERIOD - TOTAL of which attributable:</b>	<b>3.836.197</b>	<b>1.132.224</b>
Shareholders of the company	<b>3.836.197</b>	<b>1.132.224</b>
Minority interest		
Earnings per share (in Lei)		
- basic	0,0402	0,0119
- diluted	0,0402	0,0119

Chairman of the Board of Administrators  
"TARUS" - Valentin Norbert TARUS e.U.

by representative  
Valentin – Norbert TARUS

Farmaceutica REMEDIA SA

STATEMENT OF FINANCIAL POSITION - unconsolidated (Lei)

	30.09.2025	31.12.2024
<b>ASSETS</b>		
<b>Fixed assets</b>	<b>48.444.468</b>	<b>50.111.863</b>
Tangible assets	24.698.561	26.548.361
Real estate investments	17.795.204	17.795.204
Operational leasing assets	29.376	32.073
Software licences	141.544	80.812
Pharmacy licences	0	0
Participations held in group companies	602.200	602.200
Participations held in companies outside the group	130.286	5.916
Deposits and guarantees paid	5.047.297	5.047.297
<b>Current assets</b>	<b>15.694.649</b>	<b>12.956.220</b>
Stocks	2.765.813	817.278
Trade receivables	4.268.853	1.636.868
Other receivables	426.088	598.653
Cash and cash equivalents	8.233.895	9.903.422
<b>Accrued expenses</b>	<b>1.823.108</b>	<b>195.037</b>
<b>TOTAL ASSETS</b>	<b>65.962.224</b>	<b>63.263.121</b>
<b>EQUITIES AND DEBTS</b>		
<b>Equities</b>	<b>54.940.582</b>	<b>56.087.178</b>
Share capital	9.860.311	9.860.311
Share premiums	757.485	757.485
Reserves	42.211.532	40.506.637
Current result	3.836.197	5.876.151
Retained earnings	11.122	11.122
Retained earnings - retreatment	-312.229	-312.229
Profit distribution	0	0
Own shares	-1.316.108	-480.532
Losses related to the issuance, redemption, sale, free transfer or cancellation of equity instruments	-107.727	-131.766
<b>Long-term debts</b>	<b>4.582.717</b>	<b>4.693.953</b>
Debts from long term operational leasing	30.479	30.479
Debts from long term leasing		
Provisions		
Debts with deferred income tax	4.552.238	4.663.474
<b>Current debts</b>	<b>6.438.924</b>	<b>2.481.990</b>
Bank loans		
Debts from operational leasing	704	2.740
Suppliers and other similar debts	4.869.515	1.528.062
Provisions		
Current tax debts	140.973	

Other short-term debts	1.427.731	951.188
<b>Total debts</b>	<b>11.021.643</b>	<b>7.175.943</b>
<b>TOTAL EQUITIES AND DEBTS</b>	<b>65.962.224</b>	<b>63.263.121</b>

Chairman of the Board of Administrators  
 "TARUS" - Valentin Norbert TARUS e.U.

by representative  
 Valentin – Norbert TARUS

# Farmaceutica REMEDIA S.A. – Unconsolidated financial statements concluded on 30.09.2025

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## **NOTE 1 INFORMATION ABOUT THE COMPANY**

Farmaceutica REMEDIA S.A. (« the Company ») is a commercial company with registered office in Deva, No. 2 Nicolae Balcescu Bld. (former Str. Dorobantilor 43), Hunedoara County, Romania.

On **July 25<sup>th</sup> 1991**, it was established as a commercial company with fully state-owned capital by reorganisation of Oficiul Farmaceutic Deva.

On **October 13<sup>th</sup> 2000**, V. TARUS RoAgencies S.R.L. purchased from FPS the majority shares package (55,802%).

On **January 1<sup>st</sup> 2006**, Farmaceutica REMEDIA S.A. merged by absorption with V. TARUS RoAgencies S.R.L.

According to Law 95/2006, republished in August 2015, companies were prohibited from carrying out, at the same time, wholesale and retail distribution of medicines. (Art. 800 paragraph 2). Therefore,

On **January 1<sup>st</sup> 2016** Farmaceutica REMEDIA S.A. completed the transfer to Farmaceutica REMEDIA Distribution & Logistics S.R.L., a new company, 100% owned, of the wholesale distribution activities of medicines together with related activities (logistic services, registration of pharmaceutical products, promotion and marketing of medicines, etc.), Farmaceutica REMEDIA S.A. kept the operation of the chain of pharmacies and local offices.

In **April 2022**, Farmaceutica REMEDIA SA purchased a 50% participation in the share capital of the Romanian legal entity PHARMA EXPERTSPEDITION S.R.L., with registered office in Bucharest, Bd. Metalurgiei, nr. 130E, Sector 4, registered at the Commercial Register of Bucharest with nr. J40/20206/2005, with TIN 18178346, in order to develop and strengthen the distribution and logistics activity.

In this context, **on 30.09.2025** Farmaceutica REMEDIA S.A. held a majority participation (100%) in the company Farmaceutica REMEDIA Distribution & Logistics S.R.L. and a 50% participation in the company PHARMA EXPERTSPEDITION S.R.L.

During the first nine months of 2025 Farmaceutica REMEDIA S.A. did not participate in mergers.

During the same period, the company did not alienate assets of significant value (buildings, land, shares, etc.).

In **January 2025** Farmaceutica REMEDIA acquired 24% of the share capital of SC Novoengrama SRL, a commercial company with medical recovery activity, operating in Cluj Napoca municipality.

## **NOTE 2 BASES FOR DRAFTING THE FINANCIAL STATEMENTS**

The financial statements of the company were drafted in compliance with the provisions of Order No. 2844/2016 for the approval of the Accounting regulations in compliance with the International Financial Reporting Standards (IFRS), adopted by the European Union, applicable to commercial companies whose securities are admitted to trading on a regulated market, with all subsequent modifications and clarifications.

For the purpose of drafting these financial statements, in compliance with the legislative provisions in Romania, the functional currency of the company is considered to be the Romanian Leu (RON).

## Farmaceutica REMEDIA S.A. – Unconsolidated financial statements concluded on 30.09.2025

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For all the periods until the year concluded on 31 December 2011, inclusive, the company prepared the financial statements in compliance with the Romanian Accounting Standards (RAS). The financial statements for the year concluded on 31 December 2012, are the first financial statements drafted in compliance with the International Financial Reporting Standards (IFRS), as adopted by the European Union.

The financial statements were drafted based on the historic cost, except for the buildings and lands which are assessed at their fair value (the market value determined by assessment by an expert evaluator). The historic cost is generally based on the fair value of the counter-performance carried out in exchange for the assets.

The company presents in the financial statements at the fair value all the asset and passive elements for which the assessment at the fair value is imposed, the methods used for its establishment being inventory and revaluation (IFRS 13).

The company does not have financial statements which would involve the use of other fair value estimation methods.

Certain amounts from the financial position statement, the global result statement, as well as from the explanatory notes were reclassified to ensure comparability between previous years and the current year.

Preparation of the IFRS financial statements involves the use by the management of professional judgments, estimations and hypotheses that may affect the application of the accounting policies and the reported value of assets, debts, incomes and expenses. Under these conditions, the actual results may differ from the estimated values. Estimates and hypotheses that are based on them are periodically reviewed. The review of accounting estimates is recognised during the period in which the estimate was reviewed and in the future periods affected. The following are critical professional judgments / reasoning which the Company management made with a significant impact on the values recognized in the financial statements:

- Lifespan of fixed assets
- Deferred taxes
- Provisions
- Segment reporting

The company holds participations in other companies, within which it has control over the financial and operational policies. An entity is consolidated if, based on the assessment of its relations with the Company, it is found that it is controlled by the Company.

Starting with 2012, for the class of tangible assets « Lands and buildings », the Company passed from the cost-based accounting model to the reassessment model.

**The financial statements on 30.09.2025 were not audited by the independent financial auditor.**

### **NOTE 3 SALES REVENUES AND OTHER OPERATING REVENUES**

În During the period 01.01.2025 – 30.09.2025, the commercial company Farmaceutica REMEDIA S.A. recorded the following financial results:

Farmaceutica REMEDIA S.A. – Unconsolidated financial statements  
concluded on 30.09.2025

Crt. No.	Indicator	Realisations Jan-Sep 2025 (Lei)	Realisations Jan-Sep 2024 (Lei)	Evolution 2025/2024 (%)
1.	Net sales of goods *	4.349.666	6.832.561	-36,34%
2.	Other operating revenues	5.864.029	5.022.386	16,76%
3.	Total operating revenues	10.213.695	11.854.947	-13,84%
4.	Total operating costs *	8.410.864	15.003.091	-43,94%
5.	Operating result	1.802.831	-3.148.144	157,27%
6.	Financial result	2.416.945	4.280.367	-43,53%
7.	Gross result (profit)	4.219.776	1.132.224	272,70%

\* Including commercial discounts granted/received

**“Other operating revenues”** mainly comprise the following categories of revenues:

- collected rents – 62%
- BD Rowa services - 10%
- Assets income – 28%

**NOTE 4 ECONOMIC-FINANCIAL INDICATORS**

<b>LIQUIDITY AND WORKING CAPITAL</b>	<b>30.09.2025</b>
<b>Current liquidity (Current assets / Current debts)</b>	2,44
Current assets	15.694.649
Current debts	6.438.924
<b>Degree of indebtedness (Borrowed capital / Equity x 100)</b>	<b>0,00%</b>
Borrowed capital	0
Equity	54.940.582
<b>Turnover speed for client debit items (Average customer balance /turnover *270)</b>	<b>93 days</b>
Average customer balance	2.957.474
Net turnover	8.555.294
<b>Turnover speed of stocks (average stock balance/cogs)*270</b>	<b>111 days</b>
Average stock balance	1.249.103
Net COGS	3.043.707

# Farmaceutica REMEDIA S.A. – Unconsolidated financial statements concluded on 30.09.2025

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## **Notes:**

1) **Current liquidity** – the indicator level reflects a good payment capacity, therefore a reduced risk for creditors, certifying that the company is capable of covering its short-term debts based on the receivables and cash availability.

2) **Degree of indebtedness** expresses the effectiveness of credit risk management, indicating potential financing, liquidity problems, with influences in honouring the assumed commitments. The 0% value indicates that the company has no financing or liquidity problem.

3) **Turnover speed for client debit items** expresses company effectiveness in collecting its receivables, respectively the number of days until the date on which debtors pay their debts to the company. Considering the dynamics of sales and the specific of collecting receivables in the distribution of drugs, we believe that the value of 93 days is a normal one under the circumstances.

4) The value of the **Nr. Of the Storage Days** indicator (111 days), can be considered as falling within the specifics of the activity.

## **Chairman of the Board of Administrators**

“TARUS” Valentin Norbert TARUS e.U.

by representative

Valentin-Norbert TARUS

**NOTE 5 - Reporting on activity segments**

		<b>Remedia</b>	<b>BD ROWA</b>	<b>Rents for</b>	<b>Provided</b>	<b>TOTAL *</b>
		<b>farmacies</b>	<b>/Robots</b>	<b>spaces/auto</b>	<b>services</b>	<b>2025</b>
<b>Net turnover</b>		<b>454.031</b>	<b>4.458.882</b>	<b>3.641.501</b>	<b>880</b>	<b>8.555.294</b>
	Income from the sale of goods	454.031	3.895.635			<b>4.349.666</b>
	Commercial discounts granted	<b>0</b>		0	0	<b>0</b>
	Income from services provided and rents	<b>0</b>	563.247	3.641.501	880	<b>4.205.628</b>
<b>Other operating revenues</b>		<b>0</b>			1.658.401	<b>1.658.401</b>
<b>OPERATING REVENUES - TOTAL</b>		<b>454.031</b>	<b>4.458.882</b>	<b>3.641.501</b>	<b>1.659.281</b>	<b>10.213.695</b>
						<b>0</b>
<b>Expenses with goods</b>		<b>369.197</b>	<b>2.674.510</b>	<b>0</b>	<b>0</b>	<b>3.043.707</b>
	Expenses regarding goods	369.197	2.674.510	0	0	<b>3.043.707</b>
	Commercial discounts received	0		0	0	<b>0</b>
<b>Gross margin from sales of goods</b>		<b>84.834</b>	<b>1.221.125</b>	<b>0</b>	<b>0</b>	<b>1.305.959</b>
						<b>0</b>
<b>Other operating costs</b>		<b>478.536</b>	<b>1.193.543</b>	<b>3.694.364</b>	<b>714</b>	<b>5.367.157</b>
	Direct costs	110.376	970.599	741.580	0	<b>1.822.555</b>
	Logistics costs	<b>0</b>		0	0	<b>0</b>
	Promotion costs	<b>0</b>		0	0	<b>0</b>
	Indirect costs	368.160	222.944	2.952.784	714	<b>3.544.602</b>
<b>OPERATING EXPENSES - TOTAL</b>		<b>847.733</b>	<b>3.868.053</b>	<b>3.694.364</b>	<b>714</b>	<b>8.410.864</b>
						<b>0</b>
<b>Operating result</b>		<b>-393.702</b>	<b>590.829</b>	<b>-52.863</b>	<b>1.658.567</b>	<b>1.802.831</b>
<b>Financial result</b>						<b>2.416.945</b>
<b>Gross result</b>						<b>4.219.776</b>
	Profit tax					383.579
<b>Net profit</b>						<b>3.836.197</b>

Farmaceutica REMEDIA S.A. – Unconsolidated financial statements concluded on 30.09.2025

**NOTE 6 – CAPITALS CHANGES**

	Share	Legal	Revaluation	Other	Share	Retained	Current	Own	TOTAL
	capital	reserves	reserves	reserves	premiums	earnings	result	shares	2025
<b>Balance on 01.01.2025</b>	<b>9.860.311</b>	<b>2.121.796</b>	<b>25.404.128</b>	<b>12.980.713</b>	<b>757.485</b>	<b>-301.106</b>	<b>5.876.151</b>	<b>-612.298</b>	<b>56.087.178</b>
									<b>0</b>
Profit transfer 2024 to retained earnings						5.876.151	-5.876.151		<b>0</b>
Profit distribution 2024 to dividends				0		-3.786.328			<b>-3.786.328</b>
Profit distribution 2024 to other reserves				2.089.823		-2.089.823			<b>0</b>
Profit distribution 2024 to other reserves									<b>0</b>
Result 2025							3.836.197		<b>3.836.197</b>
Legal reserve 2024									<b>0</b>
Account closure 129									<b>0</b>
Buildings + lands outputs			-424.189						<b>-424.189</b>
Revaluation of buildings and lands			0						<b>0</b>
Deferred tax									<b>0</b>
Transfer reserves from funds				<b>0</b>		0			<b>0</b>
Buy own shares								-811.537	<b>-811.537</b>
Losses from the free transfer of own shares								0	<b>0</b>
Reserves – employee share plan (IFRS 2)				39.261					<b>39.261</b>
<b>Balance on 30.09.2025</b>	<b>9.860.311</b>	<b>2.121.796</b>	<b>24.979.939</b>	<b>15.109.797</b>	<b>757.485</b>	<b>-301.106</b>	<b>3.836.196</b>	<b>-1.423.835</b>	<b>54.940.582</b>

Farmaceutica REMEDIA S.A. – Unconsolidated financial  
statements concluded on 30.09.2025

**NOTE 7 TREASURY FLOWS STATEMENT (RON)**

	<b>9/30/2025</b>
<b>Cash flows from operating activities</b>	
Collections from the sale of goods and from the provision of services	11.837.123
Other cash inflows	303.605
Payments to suppliers of goods and services	-8.706.631
Payments to and on behalf of employees (incl. taxes on salaries)	-1.529.953
Corporate tax payments	
Payments to other taxes and fees	-1.984.017
Paid interests	
Collected interests (current account)	477.326
Other cash outflows	-121.292
<b>Total operating cash flow</b>	<b>276.161</b>
<b>Cash flow from investment activities</b>	
Proceeds from the sale of long-term assets and financial investments	0
Collected interests (from deposits)	
Collected dividends	2.000.000
Payments for the purchase of long-term assets	
<b>Total cash flow from investments</b>	<b>2.000.000</b>
<b>Cash flow from financing activities</b>	
Short-term loan withdrawals	
Repayment of short-term loans	
Net foreign exchange differences	-28.101
Funding received/granted	
Repayments of long-term loans, including interest	
Payments to shareholders (dividends)	-3.350.000
Payments of own shares	-567.587
Loans granted between subsidiaries	
<b>Total cash flow from financing</b>	<b>-3.945.688</b>
<b>Total cash flow</b>	<b>-1.669.527</b>
<b>Cash at the beginning of the period</b>	<b>9.903.422</b>
<b>Cash at the end of the period</b>	<b>8.233.895</b>

**Chairman of the Board of Administrators**

“TARUS” Valentin Norbert TARUS e.U.

by representative

Valentin-Norbert TARUS

**Statement of November 17th, 2025  
of responsible persons within the company  
Farmaceutica REMEDIA S.A.  
for the 3rd Quarter 2025 Report**

In accordance with the legal provisions in force regarding the issuers and the operations with securities, the undersigned, as a responsible person within Farmaceutica REMEDIA S.A., according to our knowledge, declare the following:

1. Unconsolidated and consolidated quarterly financial statements of Farmaceutica REMEDIA S.A. ended September 30, 2025, for the 3rd quarter of the year 2025, prepared according to the applicable accounting standards, gives a correct image and in accordance with the reality of the assets, liabilities, financial position and profit and loss account.
2. The reports of the Board of Administrators include a correct analysis of the issuer's development and performances as well as a description of the main risks and uncertainties specific to the activity carried out.

<b>Function</b>	<b>Name</b>	<b>Period of responsibility</b>
Chairman of the Board of Administrators	„TARUS” - Valentin Norbert TARUS e.U”, reprezentata de Valentin-Norbert TARUS	01.01.2025-30.09.2025
General Director	Valentin-Norbert TARUS	01.01.2025-30.09.2025
Member of the Board of Administrators	Cristian PLOCON	01.01.2025-30.09.2025
Member of the Board of Administrators	Lucian-Valentin CODREANU	01.01.2025 – 30.09.2025