

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

Report date:	<b>30.01.2026</b>
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:	J1991000700203
Subscribed and paid-in capital:	RON 9.548.082
Regulated market:	Bucharest Stock Exchange, Standard Cathegory

**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 2025, 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 person: Florin CADIA, or at the e-mail address investor@remedia.ro.

**President of the Board of Administrators**

**„TARUS” – Valentin Norbert TARUS e.U.**



**Associated Business Advisors**  
Audit. Tax. Advisory.

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**Independent report of limited assurance over the information included in the current reports issued by the company in accordance with the provisions of law no. 24/2017 and regulation no. 5/2018 issued by the financial supervisory authority**

**To the Board of Directors of Farmaceutica Remedia S.A.**

**Scope of the Independent Auditor's Report**

We have been contracted by Farmaceutica Remedia S.A. herein after referred to as “the Company”) in order to report according to the requirements of Law no. 24/2017 on issuers of financial instruments and market operations, as revised (herein after referred to “Law no. 24/2017”) on the information included in the accompanying current reports (“Current reports”), which were prepared and published by the Company during the period from 1 July 2025 to 31 December 2025, in accordance with article 108 from Law 24/2017, and the provisions of Regulation no. 5/2018 of the Financial Supervisory Authority (herein after referred to as “FSA”), to report to the FSA and the Bucharest Stock Exchange (“BSE”), in the form of a limited assurance conclusion.

**Specific purpose**

The scope of our report is exclusively that laid down in the first paragraph hereof, and our report is prepared for the information of the Company, of the BSE and the FSA and shall not be used for any other purpose. Our report shall not be deemed adequate for use by any party that wishes to acquire rights towards us, other than the Company, for any purpose or in any context.

Any party other than the Company, which gains access to our report or a copy hereof and choses to rely on our report (or a portion hereof), shall do so on its own responsibility. Our engagement was conducted so as to report on such matters that we must report in an independent limited assurance report, and not for other purposes. This report refers only to the elements mentioned hereunder and does not extend to the Company’s financial statements or other Report issued by the Company, individually or as a whole.

## **Management's responsibility**

The Company's management is responsible for the preparation of the Current Reports and conclusion of the transactions reported in accordance with Law no. 24/2017 and FSA Regulation no. 5/2018, as revised. Moreover, the Company's management is responsible for the design, implementation and maintenance of internal controls that enable the preparation of Current Reports that are free from material misstatements, whether due to fraud or error. The Company's management is also responsible to make sure that the supporting documents underlying the preparation of the Current Reports and evidence provided to the auditor are complete, correct and justified.

## **Auditor's responsibility**

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance engagements other than audits or reviews of historical financial information. This standard requires that we comply with ethical requirements, plan and perform the assurance engagement to obtain limited assurance about the Current Reports.

Our firm applies International Standard on Quality Management 1 ("ISQM1") and, accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

The procedures selected depend on the auditor's judgment and understanding of the reported transactions included in the Current Reports, and of other circumstances of the engagement, as well as on our considerations as to the areas where material misstatements might arise. In obtaining an understanding of the reported transactions included in the Current Reports, we have taken into consideration the process used by the Company for concluding the transactions and preparing and presenting the current report in accordance with Law no. 24/2017 and FSA Regulation 5/2018, for the purpose of determining the assurance procedures applicable in the given circumstances, but not for the purpose of expressing a conclusion on the efficacy of the process or of the Company's internal control for concluding the reported transactions included in the Current reports and for preparing and presenting the Current reports. The procedures include, in particular, making enquiries of those in charge of financial reporting and risk management, as well as additional procedures aimed at obtaining evidence on the information included in the Current reports. The procedures of obtaining evidence in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

As regards the Company's Current report in order to assess the justified and correct nature of the transactions reported in such Report, we have conducted the following procedures:

1. We have obtained from the Company the accompanying Current reports and details on the transactions included in such Report.
2. We have checked whether the persons approving such Reports are the Company's authorized representatives and requested the list of authorized signatures.
3. For the transactions analyzed sampled, presented in the Current Reports, we have determined whether the details thereof are consistent, in all material respects, with the information included in the signed contracts/contractual agreements made available to us, and whether they were signed by the Company's representatives, in accordance with the list of authorized signatures provided to us. Where applicable, we have checked whether the details included in the Current reports match the documentation pertaining to such contracts: the parties who signed the supporting documents; the date when the documentation was signed and the nature thereof; description of the type of goods/services indicated in the documentation; the achieved or estimated aggregate value of the contracts and, where applicable, guarantees and penalties established, payment terms and methods, the related contractual terms and conditions.
4. For the transactions analyzed sampled, we have checked whether the details presented in the accompanying Current Reports match the information obtained by us following the enquiries with the Company's management as well as with the documentation accompanying the contracts, as applicable.
5. For the transactions analyzed sampled, to the extent there is a market price for the goods or services provided between the Company and its affiliates, we have discussed with the Company's management the pricing of such goods or services and whether, on a case by case basis, the agreed upon prices are consistent with those applied by other (third) parties for similar goods or services and whether the related contracts are approved by the board of directors of the Company.

If there are no market prices available, we have analyzed whether such transactions are carried out based on the Company's internal procedures regarding the substantiation of the pricing and, respectively, whether the related contracts are approved by the Company's board of directors or supervisory board in accordance with its internal procedures.

Our procedures have been conducted only for the transactions included in the accompanying Current Reports, which were prepared and published by the Company during the period from 1 July 2025 to 31 December 2025, specifically:

- The current report regarding the conclusion of the intragroup revolving credit agreement;
- The current report regarding the extension of the intragroup credit agreement;
- The current report regarding the intragroup sales transactions for the period from 27 June 2025 to 31 December 2025.

We have not conducted any procedures to check whether the Current Reports include all the transactions that the Company should report as per article 108 from Law 24/2017.

## **Conclusion**

Our conclusion was formed on the basis of and considering the matters presented in this independent limited assurance report. Based on the procedures described above and the evidence obtained, nothing has come to our attention that causes us to believe that:

- a. The information included in the accompanying Current Reports is not consistent in all material respects with the supporting documents made available to us by the Company.
- b. The information included in the accompanying Current Reports is not consistent in all material respects with the requirements of Law no. 24/2017 and FSA Regulation 5/2018, as regards the signatories of the supporting documents; the date when the documentation was signed and the nature thereof; the description of the type of goods/services referred to in the documentation; the achieved or estimated aggregate value of the contracts, and, if applicable, guarantees and penalties established, payment terms and methods, the related contractual terms and conditions.
- c. The contracts underlying the transactions reported and analyzed have not been duly authorized by the Company's representatives and have not been approved by the Company's board of directors and supervisory board.
- d. The prices agreed upon by the parties have not been mutually accepted based on the type of goods/services and other terms and conditions stipulated, as applicable, in the agreements between the parties and have not been determined according to the criteria mentioned at item 5) of the list of procedures herein above.

Timisoara, January 29, 2026

Refer to the original signed Romanian version

On behalf of A.B.A. AUDIT SRL

Registered on Financial Auditors Public Register, code FA305/December 23, 2002

Dr. Bunget Ovidiu - Constantin

Registered on Financial Auditors Public Register, code AF1739/August 14, 2006

**Ovidiu-Constantin Bunget** Ovidiu-Constantin Bunget  
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