

## **Report on Review of Interim Financial Information To the shareholders of Ropharma S.A.**

### ***Introduction***

[1] We have reviewed the accompanying individual financial statements of Ropharma S.A. (“the Company”), Headquarters: Brasov, Str. Iuliu Maniu, No. 55E, Fiscal Identification Code 1962437, which comprise the individual statement of financial position as at June 30, 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the six-month period then ended, and notes to the financial statements, including a summary of significant accounting policies.

[2] Management is responsible for the preparation and presentation of this interim financial information in accordance with the Order of the Minister of Public Finance no. 2844/2016 “for the approval of accounting regulations in accordance with International Financial Reporting Standards” and related regulations. Our responsibility is to express a conclusion on this interim financial information based on our review

### ***Scope of Review***

[3] We conducted our review in accordance with International Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity.” A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### ***Conclusion***

[4] Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements does not give a true and fair view of the financial position of the Company as at June 30, 2019, and its financial performance and its cash flows for the six-month period then ended in accordance with the Order of the Minister of Public Finance no. 2844/2016 “for the approval of accounting regulations in accordance with International Financial Reporting Standards” and related regulations.

### *Other aspect*

[5] This report is made solely to the Company's shareholders, as a body. Our review work has been undertaken so that we might state to the Company's shareholders those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's shareholders as a body, for our audit work, for this report, or for the opinion we have formed.

On behalf of,

#### **BDO AUDIT SRL**

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Registered in the Public Electronic Register of  
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Refer to the original signed  
Romanian version

Name of signing person: Mircea Tudor  
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Bucharest, Romania

August 19, 2019