



**INDEPENDENT AUDITORS' REPORT**  
on compliance with the Commission Delegated Regulation (EU) 2018/815  
("European Single Electronic Format Regulatory Technical Standard" or "ESEF")

**Opinion**

We have audited the accompanying consolidated financial statements of FARMACEUTICA REMEDIA S.A. ("Company"), comprising the consolidated statement of financial position as of 31<sup>st</sup> of December 2021, the consolidated statement of comprehensive income, the consolidated cash flow statement, the statement of changes in equity for the year 2021 and also a summary of the significant accounting policies and the related explanatory notes.

We have undertaken a reasonable assurance engagement on the compliance with Commission Delegated Regulation (EU) 2018/815 applicable to the financial statements included in the annual financial report of FARMACEUTICA REMEDIA S.A. ("the Company") in the digital files 2549001TDHDVU72MQS59 ("Digital files").

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

In our opinion, the consolidated financial statements for the year ended 31 December 2021 included in the annual financial report in the Digital Files, comply in all material respects with the requirements of ESEF.

**Responsibilities of Management and Those Charged with governance for the Digital Files prepared in compliance with the ESEF**

Management is responsible for preparing Digital Files that comply with the ESEF. This responsibility includes:

- the design, implementation and maintenance of internal control relevant to the application of the ESEF;
- the selection and application of appropriate iXBRL mark ups;
- ensuring consistency between the digital files and the consolidated financial statements to be submitted in accordance with Order 2844/2016 with subsequent amendments;

Those charged with governance are responsible for overseeing the preparation of the Digital Files that comply with ESEF.

**Auditor's Responsibilities for Audit of the Digital Files**

Our responsibility is to express a conclusion on whether the consolidated financial statements included in the annual financial report complies in all material respects with the requirements of ESEF based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000) issued by the International Auditing and Assurance Standards Board.

A reasonable assurance engagement in accordance with ISAE 3000 involves performing procedures to obtain evidence about compliance with ESEF. The nature, timing and extend of procedures selected depend on the auditor's judgment, including the assessment of the risks of material departures from the requirements set out in ESEF, whether due to fraud or error.



A reasonable assurance engagement includes:

- obtaining an understanding of the Company's process for preparation of the digital files in accordance with ESEF, including relevant internal controls;
- reconciling the digital files including the marked up data with the audited consolidated financial statements of the Company to be submitted in accordance with Order 2844/2016 with subsequent amendments;
- evaluating if all financial statements contained in the consolidated annual report have been prepared in a valid XHTML format;
- evaluating if iXBrl mark-ups, including the voluntary mark-ups comply with the requirements of ESEF.

### Other issues

In this report, we do not express an audit opinion, review conclusion or any other assurance conclusion on the consolidated financial statements. Our audit opinion relating to the consolidated financial statements of the Company for the year ended 31 December 2021 is set out in the Report on the audit of the consolidated financial statements.

This report is based on the audit engagement partner Carmela Bobocea.

**Bucharest, Romania**  
**28<sup>th</sup> of April 2022**

On behalf of **INTERAUDIT S.R.L.**  
Registered in the Public Electronic Register of  
Financial Auditors and Audit Firms No.775/2006

**Auditor: CARMELA BOBOCEA**  
Registered in the Public Electronic Register of  
Financial Auditors and Audit Firms No.1657/2006

Autoritatea pentru Supravegherea Publică a  
Activității de Audit Statutar (ASPAAS)  
Firma de Audit:  
**INTERAUDIT S.R.L.**  
Registrul Public Electronic: FA775

Autoritatea pentru Supravegherea Publică a  
Activității de Audit Statutar (ASPAAS)  
Auditor financiar:  
**BOBOCEA CARMELA**  
Registrul Public Electronic: AF1657