

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

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| Report date: | 24.05.2022 |
| 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 about the erroneous mention of IAS 18 - Revenue, instead of IFRS 15 - Revenue from Contracts with Customers, in the Explanatory notes to the Consolidated and Unconsolidated Financial Statements for 2021:

1. The actual method of revenue recognition during 2021 was in accordance with IFRS 15 Revenue from Contracts with Customers, the basic principle of which is that an entity shall recognize revenue to describe the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.
2. Due to an error in the Explanatory Notes, the standard applicable to revenue recognition (Note 3 Significant accounting policies) has not been updated, but the basic principles of the current standard (IFRS 15) have been followed.
3. In the financial auditor's report reference is made to the application of IAS 18 due to the omission of the update, but the basic principles of the standard in force (IFRS 15) have been respected.
4. According to the note issued by the financial auditor INTERAUDIT SRL (attached to this current report), a further analysis of the application of the revenue recognition principles under IFRS 15 has been performed and no differences in interpretation have been found that would have an impact on the consolidated and unconsolidated financial statements for 2021.

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.



Către: **Valentin – Norbert TARUS**
Director General al FARMACEUTICA REMEDIA S.A.

Urmare a adresei ASF nr. SI DG8686/09.05.2022, va facem cunoscut ca in raportul auditorului financiar aferent situatiilor individuale si consolidate a Farmaceutica Remedia SA este făcută referire la aplicarea IAS 18 ca urmare mentionarii acestuia in Nota 3 Politici contabile semnificative din Notele explicative. De asemenea, precizam ca in urma aplicarii testelor de audit am constatat ca principiile de bază ale standardului în vigoare IFRS 15 au fost aplicate si nu s-au constatat diferențe de interpretare care să aibă impact asupra situațiilor financiare consolidate și neconsolidate pentru anul 2021. Prin urmare, opinia noastra prezentata in Raportului auditorului financiar este ca situatiile financiare individuale si consolidate prezintă o imagine fidelă a poziției financiare consolidate la 31 decembrie 2021 a societății FARMACEUTICA REMEDIA S.A.

București, Romania
18 Mai 2022

În numele **INTERAUDIT S.R.L.**
Înregistrata Registrul Public Electronic al
Auditorilor Financiar si Firmelor de Audit cu nr.FA775/2006

Auditor: CARMELA BOBOCEA
Înregistrata Registrul Public Electronic al
Auditorilor Financiar si Firmelor de Audit cu nr.AF1657/2006

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