

Farmaceutica REMEDIA S.A.

STATEMENT OF COMPREHENSIVE INCOME - consolidated (Lei)

		31.12.2023	31.12.2022
<b>Net turnover</b>	<b>NOTE 4</b>	<b>593.358.927</b>	<b>535.850.640</b>
Income from the sale of goods		589.976.173	530.960.392
Commercial discounts granted		-2.202.020	-2.799.654
Income from services provided and rents		5.584.773	7.689.902
<b>Other operating income</b>		<b>4.921.303</b>	<b>3.350.123</b>
<b>OPERATING INCOME - TOTAL</b>		<b>598.280.230</b>	<b>539.200.763</b>
<b>Expenses with materials</b>	<b>NOTE 5</b>	<b>547.527.853</b>	<b>491.419.460</b>
Expenses regarding goods		555.927.973	495.526.556
Commercial discounts received		-11.009.494	-8.770.460
Expenses with raw materials and consumables		1.539.879	3.485.778
Other expenses with materials (inventory objects)		138.925	142.418
Energy and water expenses		930.570	1.035.168
<b>Expenses with personnel</b>	<b>NOTE 6</b>	<b>20.619.788</b>	<b>22.132.735</b>
Salaries and allowances		17.707.353	19.309.357
Expenses with insurance and social protection		886.176	903.217
Other personnel expenses		2.026.259	1.920.161
<b>Amortisations and provisions</b>		<b>5.548.329</b>	<b>4.067.397</b>
Amortisations		5.058.187	4.016.528
Net provisions		425.051	-279.307
Losses from receivables		65.092	330.175
<b>Other operating expenses</b>	<b>NOTE 7</b>	<b>16.428.569</b>	<b>14.835.225</b>
Expenses on external services		12.592.973	10.711.430
Expenses with other taxes, charges and assimilated payments		2.500.207	1.934.291
Other expenses		1.335.389	2.189.505
<b>OPERATING EXPENSES - TOTAL</b>		<b>590.124.539</b>	<b>532.454.817</b>
<b>OPERATING RESULT</b>		<b>8.155.691</b>	<b>6.745.946</b>
<b>Financial income</b>	<b>NOTE 8</b>	<b>1.298.237</b>	<b>844.833</b>
Interest income		869.372	386.605
Income from exchange rate differences		102.132	99.868
Income from dividends		68.305	79.826
Advance payment discounts		258.428	257.985
Other financial income			20.549
<b>Financial expenses</b>	<b>NOTE 8</b>	<b>545.353</b>	<b>532.927</b>
Expenses regarding interests leasing		53.571	99.822
Operational leasing interests		67.988	62.476
Expenses due to exchange rate differences		143.570	179.995
Discounts received in advance		0	172.434
Other financial expenses		0	18.200
Other financial expenses - share of the loss from investments accounted for using the equity method		280.224	
<b>FINANCIAL RESULT</b>		<b>752.884</b>	<b>311.906</b>
<b>TOTAL INCOME</b>		<b>599.578.467</b>	<b>540.045.595</b>
<b>TOTAL EXPENSES</b>		<b>590.669.892</b>	<b>532.987.744</b>

<b>GROSS RESULT</b>	<b>NOTE 9</b>	<b>8.908.575</b>	<b>7.057.852</b>
Profit tax		1.706.927	1.248.719
<b>TOTAL NET PROFIT of which distributable</b>		<b>7.201.648</b>	<b>5.809.133</b>
Shareholders of the company		<b>7.201.648</b>	<b>5.809.133</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>7.201.648</b>	<b>5.809.133</b>
Shareholders of the company		<b>7.201.648</b>	<b>5.809.133</b>
Minority interest			
Earnings per share (in Lei)			
- basic		0,0754	0,0608
- diluted		0,0754	0,0608

\* 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.

STATEMENT OF FINANCIAL POSITION - consolidated (Lei)

		31.12.2023	31.12.2022
<b>ASSETS</b>			
<b>Fixed assets</b>		<b>46.768.058</b>	<b>44.484.546</b>
Tangible assets	NOTE 10	27.159.628	24.760.379
Real estate investments		16.364.407	16.545.703
Assets related to the rights of use of leased assets		1.939.283	1.002.094
Software licences	NOTE 11	553.105	109.054
Pharmacy licences	NOTE 11	628.255	689.200
Participations held in group companies	NOTE 12	0	588.620
Participations held in companies outside the group	NOTE 12	5.916	5.916
Investments in jointly controlled entities accounted for using the equity method		21.509	
Deposits and guarantees paid	NOTE 12	95.955	783.580
<b>Current assets</b>		<b>268.433.018</b>	<b>240.890.648</b>
Stocks	NOTE 13	44.334.576	46.262.314
Trade receivables	NOTE 14	184.264.742	173.704.309
Other receivables		5.335.665	2.840.680
Cash and cash equivalents	NOTE 15	34.498.036	18.083.345
<b>Accrued expenses</b>		<b>560.447</b>	<b>829.696</b>
<b>TOTAL ASSETS</b>		<b>315.761.523</b>	<b>286.204.891</b>
<b>EQUITIES AND DEBTS</b>			
<b>Equities</b>		<b>70.859.551</b>	<b>68.433.434</b>
Share capital	NOTE 16	9.860.311	9.860.311
Share premiums		757.485	757.485
Reserves	NOTE 17	40.960.056	39.953.756
Current result		7.201.648	5.809.133
Retained earnings	NOTE 19	15.231.167	12.477.605
Retained earnings - retreatment		-890.120	-312.229
Profit distribution		0	0
Own shares	NOTE 21	-2.260.996	-112.628
<b>Long-term debts</b>		<b>5.447.865</b>	<b>3.175.842</b>
Debts from long term leasing	NOTE 22	1.199.792	
Debts from operational leasing			
Provisions	NOTE 23		
Debts with deferred income tax		4.248.073	3.175.842
<b>Current debts</b>		<b>239.454.107</b>	<b>214.595.615</b>
Bank loans	NOTE 24		
Debts from financial leasing			421.384
Debts from operational leasing		932.428	777.861
Suppliers and other similar debts		235.343.070	209.969.435
Provisions		440.784	217.307

Current tax debts		325.137	155.049
Other short-term debts	<b>NOTE 25</b>	2.412.688	3.054.580
<b>Total debts</b>		<b>244.901.972</b>	<b>217.771.457</b>
<b>TOTAL EQUITIES AND DEBTS</b>		<b>315.761.523</b>	<b>286.204.891</b>

\* retreated according to IFRS 16

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

by representative  
Valentin – Norbert TARUS