

## REPORT ON THE REVIEW OF SIMPLIFIED INTERIM FINANCIAL STATEMENTS

To the shareholders of  
ANTIBIOTICE S.A.

### **Introduction**

We reviewed the attached simplified interim financial statements of ANTIBIOTICE S.A. (the "Company") for the period between January 1, 2024 and June 30, 2024. The simplified interim financial statements include (i) the simplified interim statement of the financial position on June 30, 2024, (ii) the simplified statement of profit and loss and other elements of the comprehensive income, the simplified interim statement of changes in equity and the simplified interim statement of cash flows, each for the period from January 1, 2024 to June 30, 2024 and the comparative information for the period from January 1, 2023 to June 30, 2023, and (iii) other explanatory notes.

The management is responsible for the preparation and presentation of these simplified interim financial statements prepared in accordance with the Order of the Minister of Public Finance no. 2844/2016 with subsequent amendments.

Our responsibility is to express an opinion on these simplified interim financial statements based on our review.

### **The scope of the review**

We conducted the review in accordance with the International Standard on Review Engagements 2410, "Review of Interim Financial Statements by an Independent Auditor of the Entity." A review of the interim financial statements consists of conducting investigations, in particular of the people responsible for the financial - accounting situation and applying analytical procedures, as well as other review procedures.

The scope of a review is significantly narrower than that of an audit conducted in accordance with the International Standards on Auditing and therefore we cannot provide the assurance that we will address all significant matters that may be identified within an audit. Therefore, we do not express an audit opinion.

### **Conclusion**

Based on the review performed, nothing has come to our attention that causes us to believe that the attached simplified interim financial statements do not give a true and fair view in all significant respects of the financial position of the entity as on June 30, 2024 and of the financial performance and cash flows for the six-month period ended on this date in accordance with the Order of the Minister of Public Finance no. 2844/2016 with subsequent amendments.

## *Other aspects*

We draw attention to the fact that we have not audited or reviewed the interim simplified statements of profit or loss and the comprehensive income for the three-month periods ended June 30, 2024 and June 30, 2023 and, accordingly, we do not express an opinion or conclusion thereon.

This report is addressed exclusively to the shareholders of the Company as a whole. Our review was conducted in order to report to the Company's shareholders those matters that we are required to report in a review report, and for no other purpose. To the extent permitted by law, we do not accept or assume responsibility except to the Company and its shareholders, as a whole, for our review, for this report or the conclusion reached.

On behalf of:  
Deloitte Audit S.R.L.

Alina Ioana Mirea

Bucharest, Romania  
August 8, 2024