



1st Quarter 2026 CONSOLIDATED REPORT

Board of Administrators of Farmaceutica REMEDIA S.A.

Farmaceutica REMEDIA S.A.

Registered office: Deva 330040, Nicolae Balcescu Bld. no 2 (former No. 43 Dorobantilor Street), Hunedoara County, Telephone: + 40 254 223 260, Fax: +40 254 226 197

Branch office: Bucharest, 041836, sector 4, Bld. Metalurgiei 78, Telephone/fax: + 40 213 211 640
remedia@remedia.ro, www.remedia.ro

Trade Register J1991000700203, TIN: RO2115198; Share capital: RON 9.548.082

IBAN: RO61 BTRL RONC RT00 G713 3302, Transilvania Bank, Bucharest

IBAN: RO33 RZBR 0000 0600 0266 5747, Raiffeisen Unirii, Bucharest

1st QUARTER 2026 CONSOLIDATED REPORT
According to F.S.A. Regulation No. 5/2018
Date of the report: 20.05.2026

Name of the commercial company: **Farmaceutica REMEDIA S.A.**

Subscribed share capital: **9.548.082 Lei**
Paid-up share capital: **9.548.082 Lei**
Registered office: **DEVA, No. 2 Nicolae Bălcescu Bd., pc
330040**
Tel./fax.: **+40 254 223 260, +40 254 226 197**
No. and date of registration
with the Trade Register Office: **J1991000700203**
Tax registration number: **RO2115198**

Securities: **RMAH shares**
(Registration certificate No. AC-1470-7/17.06.2021)
Type: **Common Nominative**
Date of registration: **17.03.1997**
Nominal value: **0,10 Lei**
Position in RNSC Register: **1636**
Total number: **95.480.820**
R.N.S.C. code of shares: **16368**

Registration	Date	Number of shares	Issue value
1	10.11.1999	3.370.107	337.010,70 Lei
2	06.09.2001	1.500.000	150.000,00 Lei
3	23.07.2003	42.402	4.240,20 Lei
4	05.01.2006	5.696.471	569.647,10 Lei
5	21.12.2007	87.905.969	8.790.596,90 Lei
6	08.04.2009	7.574.851	757.485,10Lei
7	09.06.2021	- 10.608.980	- 1.060.898,00 Lei
	TOTAL	95.480.820	9.548.082,00 Lei

Organized market on which securities are traded:

Bucharest Stock Exchange - Standard category

The total market value on 20.05.2026 is of 86.314.661 Lei, at a value of a 0,904 Lei/RMAH share

1. Important events to report

During the reporting period, Remedia completed the installation of a new pharmacy robot in Jibou. As a result, the company's in-house technical team has now installed and commissioned a total of 26 units, further solidifying the company's position as a national leader in the automation of pharmacies, warehouses, and hospital facilities.

2. The general description of the financial position and of the issuer's performances and of its branches related to 1st quarter 2026

During 01.01.2026 – 31.03.2026, the commercial company Farmaceutica REMEDIA S.A. recorded the following consolidated financial results:

Crt. No.	Indicator	Realisations Jan-March 2026 (Lei)	Realisations Jan-March 2025 (Lei)	Evolution 2026/2025 (%)
1.	Net sales of goods *	166.464.071	187.176.317	-11,07%
2.	Other operating revenues	1.912.313	1.923.939	-0,60%
3.	Total operating income	168.376.384	189.100.255	-10,96%
4.	Total operational costs *	167.290.755	184.701.978	-9,43%
5.	Operating result	1.085.629	4.398.277	-75,32%
6.	Financial result	440.372	309.788	42,15%
7.	Gross result	1.526.002	4.708.066	-67,59%

* Including trade discounts granted/received

A breakdown of sales of goods by segments of activity is presented as follows:

Lei

REMEDIA Pharmacies	2.409.452	1,4%
Distribution	124.425.678	74,7%
Hospitals & Clinics Distribution	39.369.238	23,7%
BD Rowa robots	259.702	0,2%
Total	166.464.070	100%

"Other operating revenues" mainly comprise the following categories of revenues:

- collected rents
- BD Rowa services
- other services

3. The financial statements as of 31.03.2026 were not audited by the independent financial auditor.

4. Economic-Financial Indicators as of 31.03.2026

LIQUIDITY AND WORKING CAPITAL	Farmaceutica REMEDIA SA	Farmaceutica REMEDIA Distribution & Logistics SRL
Current liquidity (Current assets / Current debts)	9,12	1,06
Current assets	19.918.379	283.213.510
Current debts	2.184.766	267.208.310
Degree of indebtedness (Borrowed capital / Equity x 100)	0,00%	0%
Borrowed capital	0	0
Equity	59.948.619	21.622.501
Turnover speed for client debit items (Average customer balance /turnover *90)	127 days	102 days
Average customer balance	2.587.520	190.485.215
Net turnover	1.829.938	167.295.510
Turnover speed of stocks (average stock/ net COGS)*90	387 days	35 days
Average stock	1.015.029	59.704.089
COGS net	235.789	153.324.626

*including financial leasing

Notes:

1) **Current liquidity** – the indicator level reflects a good payment capacity, therefore a reduced risk for creditors in case of FR and FRDL, certifying that the companies are able to cover their short-term debts based on receivables and cash availabilities.

2) **Degree of indebtedness** expresses the effectiveness of credit risk management, indicating potential financing, liquidity problems, with influences in honouring the assumed commitments. In the calculation of this indicator, the

borrowed capital comprises both bank credits, and financial leasing debts.

3) **Turnover speed for client debit items** expresses company effectiveness in collecting its receivables, respectively the number of days until the date on which debtors pay their debts to the company. Considering the dynamics of sales and the specific of collecting receivables in the distribution of drugs, we believe that the value of the indicator is normal for the companies from the group, under the circumstances.

4) The value of the **No. of storage Days** indicator can be considered as falling within the specifics of the activity.

Bucharest, May 20th 20256

Board of Administrators,

Chairman
"TARUS" - Valentin Norbert TARUS e.U
1020 Viena, Leopold-Moses Gasse, 4/42/6, Austria
FN 349134h/23.07.2010

Farmaceutica REMEDIA SA

STATEMENT OF COMPREHENSIVE INCOME - consolidated (Lei)

	31.03.2026	31.03.2025
Net turnover	168.288.031	189.029.724
Income from the sale of goods	167.024.731	187.824.710
Commercial discounts granted	-560.660	-648.393
Income from services provided and rents	1.823.961	1.853.407
Income from real estate investments		0
Other operating income	88.353	70.531
OPERATING INCOME - TOTAL	168.376.384	189.100.255
Expenses with materials	154.198.244	173.571.102
Expenses regarding goods	158.932.240	176.670.159
Commercial discounts received	-5.454.170	-3.757.751
Expenses with raw materials and consumables	416.939	367.650
Other expenses with materials (inventory objects)	16.584	27.041
Energy and water expenses	286.651	264.004
Expenses with personnel	6.561.151	5.692.619
Salaries and allowances	5.609.928	4.876.396
Expenses with insurance and social protection	171.959	248.023
Other personnel expenses	779.264	568.200
Amortisations and provisions	327.166	623.483
Amortisations	632.136	574.540
Net provisions	-356.424	48.775
Losses from receivables	51.454	168
Other operating expenses	6.204.194	4.814.774
Expenses on external services	5.636.332	4.373.921
Expenses with other taxes, charges and assimilated payments	535.421	404.108
Other expenses	32.441	36.744
OPERATING EXPENSES - TOTAL	167.290.755	184.701.978
OPERATING RESULT	1.085.629	4.398.277
Financial income	543.277	479.614
Interest income	397.995	350.649
Income from exchange rate differences	9.641	7.151
Income from dividends	0	0
Advance payment discounts	32.351	68.660
Other financial income		
Other financial revenues share of the loss from investments accounted for using the equity method	103.290	53.154
Financial expenses	102.904	169.826
Expenses regarding interests leasing	0	0
Operational leasing interests	12.054	13.202
Expenses due to exchange rate differences	90.851	156.624
Discounts received in advance	0	0
Other financial expenses	0	0
Other financial expenses - share of the loss from investments accounted for using the equity method	0	0
FINANCIAL RESULT	440.372	309.788

TOTAL INCOME	168.919.661	189.579.869
TOTAL EXPENSES	167.393.659	184.871.804
GROSS RESULT	1.526.002	4.708.066
Profit tax	855.319	1.888.926
TOTAL NET PROFIT of which distributable	670.683	2.819.139
Shareholders of the company	670.683	2.819.139
Minority interest		
Other elements of comprehensive income		
Revaluation of tangible assets		
Tax related to other elements of comprehensive income		
Minority interest		
COMPREHENSIVE INCOME AFFERENT TO THE PERIOD - TOTAL of which attrib	670.683	2.819.139
Shareholders of the company	670.683	2.819.139
Minority interest		
Earnings per share (in Lei)		
- basic	0,0070	0,0295
- diluted	0,0070	0,0295

* retreated according to IFRS 16

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

by representative
Valentin – Norbert TARUS

Farmaceutica REMEDIA SA

STATEMENT OF FINANCIAL POSITION - consolidated (Lei)

	31.03.2026	31.12.2025
ASSETS		
Fixed assets	51.107.067	51.617.337
Tangible assets	30.799.627	31.180.789
Real estate investments	17.778.668	17.778.668
Assets related to the rights of use of leased assets	623.583	710.173
Software licences	955.235	1.028.279
Pharmacy licences	424.520	424.520
Participations held in group companies	0	0
Participations held in companies outside the group	130.286	130.286
Investments in jointly controlled entities accounted for using the equity method	216.600	164.955
Deposits and guarantees paid	178.548	199.668
Current assets	302.579.759	331.298.467
Stocks	63.145.518	63.371.504
Advances granted for the purchase of stocks	6.936	2.063
Trade receivables	185.923.188	205.038.726
Other receivables	4.672.139	4.947.298
Cash and cash equivalents	48.831.978	57.938.876
Accrued expenses	672.798	269.736
TOTAL ASSETS	354.359.624	383.185.541
EQUITIES AND DEBTS		
Equities	80.059.596	79.610.034
Share capital	9.548.082	9.548.082
Share premiums	757.485	757.485
Reserves	17.726.280	17.726.280
Revaluation reserves	30.526.555	30.526.555
Current result	670.683	8.038.123
Retained earnings	26.441.223	18.881.235
Retained earnings - retreatment	-723.633	-775.278
Profit distribution	0	0
Own shares	-1.316.108	-1.316.108
Losses related to the issuance, redemption, sale, free transfer or cancellation of equity instruments	-107.727	-107.727
Employee benefits in the form of equity instruments	274.077	68.708
Other equity items	-3.737.321	-3.737.321
Long-term debts	5.218.708	5.213.138
Debts from long term operational leasing	422.232	416.662
Provisions		
Debts with deferred income tax	4.796.476	4.796.476
Current debts	269.081.320	298.362.368
Bank loans		
Debts from financial leasing		
Debts from operational leasing	242.605	333.866
Suppliers and other similar debts	261.893.621	291.624.623

Provisions	0	562.278
Current tax debts	3.224.794	2.369.475
Other short-term debts	3.464.712	3.216.538
Deferred income tax liabilities	255.588	255.588
Total debts	274.300.028	303.575.506
TOTAL EQUITIES AND DEBTS	354.359.624	383.185.540

* 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. –Consolidated financial statements concluded on 31.03.2026

NOTE 1 INFORMATION ABOUT THE COMPANY

Farmaceutica REMEDIA S.A. («the Company») is a commercial company with registered office in Deva, no. 2 Nicolae Bălcescu bld. (former no. 43 Dorobanților Street), Hunedoara County, Romania.

On **July 25th 1991**, it was established as a commercial company with fully state-owned capital by reorganisation of Oficiul Farmaceutic Deva.

On **October 13th 2000**, V. TARUS RoAgencies S.R.L. purchased from FPS the majority shares package (55,802%).

On **January 1st 2006**, Farmaceutica REMEDIA S.A. merged by absorption with V. TARUS RoAgencies S.R.L.

According to Law 95/2006, republished in August 2015, companies were prohibited from carrying out, at the same time, wholesale and retail distribution of medicines. (Art. 800 paragraph 2). Therefore,

On **January 1st 2016** Farmaceutica REMEDIA S.A. completed the transfer to Farmaceutica REMEDIA Distribution & Logistics S.R.L., a new company, 100% owned, of the wholesale distribution activities of medicines together with related activities (logistic services, registration of pharmaceutical products, promotion and marketing of medicines, etc.), Farmaceutica REMEDIA S.A. kept the operation of the chain of pharmacies and local offices.

In **April 2022**, Farmaceutica REMEDIA SA acquired a 50% of the share capital of the Romanian legal entity PHARMA EXPERTSPEDITION S.R.L., with registered office in Bucharest, Bd. Metalurgiei, nr. 130E, Sector 4, registered at the Commercial Register of Bucharest with nr. J40/20206/2005, with CUI 18178346, in order to develop and strengthen the distribution and logistics activity.

In this context, on **31.03.2026** Farmaceutica REMEDIA S.A. held majority participations (100%) in the company Farmaceutica REMEDIA Distribution & Logistics S.R.L. and 50% in the company PHARMA EXPERTSPEDITION S.R.L.

During the **first quarter of 2026** Farmaceutica REMEDIA S.A. did not participate in mergers.

During the same period, the company did not dispose of assets of significant value (buildings, land, shares, etc.).

During the reporting period, Remedica completed the installation of a new pharmacy robot in Jibou. As a result, the company's in-house technical team has now installed and commissioned a total of 26 units, further solidifying the company's position as a national leader in the automation of pharmacies, warehouses, and hospital facilities.

NOTE 2 BASES FOR DRAFTING THE FINANCIAL STATEMENTS

The financial statements of the company were drafted in compliance with the provisions of Order No. 1286/2012 for the approval of the Accounting regulations in compliance with the International Financial Reporting Standards (IFRS), adopted by the European Union, applicable to commercial companies whose securities are admitted to trading on a regulated market, with all subsequent modifications and clarifications.

For the purpose of drafting these financial statements, in compliance with the legislative provisions in Romania, the functional currency of the company is considered to be the Romanian Leu (RON).

Farmaceutica REMEDIA S.A. –Consolidated financial statements concluded on 31.03.2026

For all the periods until the year concluded on 31 December 2011, inclusive, the company prepared the financial statements in compliance with the Romanian Accounting Standards (RAS). The financial statements for the year concluded on 31 December 2012, are the first financial statements drafted in compliance with the International Financial Reporting Standards (IFRS), as adopted by the European Union.

The financial statements were drafted based on the historic cost, except for the buildings and lands which are assessed at their fair value (the market value determined by assessment by an expert evaluator). The historic cost is generally based on the fair value of the counterperformance carried out in exchange for the assets.

The company presents in the financial statements at the fair value all the asset and passive elements for which the assessment at the fair value is imposed, the methods used for its establishment being inventory and revaluation (IFRS 13).

The company does not have financial statements which would involve the use of other fair value estimation methods.

Certain amounts from the financial position statement, the global result statement, as well as from the explanatory notes were reclassified to ensure comparability between previous years and the current year.

Preparation of the IFRS financial statements involves the use by the management of professional judgments, estimations and hypotheses that may affect the application of the accounting policies and the reported value of assets, debts, incomes and expenses. Under these conditions, the actual results may differ from the estimated values. Estimates and hypotheses that are based on them are periodically reviewed. The review of accounting estimates is recognised during the period in which the estimate was reviewed and in the future periods affected. The following are critical professional judgments / reasoning which the Company management made with a significant impact on the values recognized in the financial statements:

- Lifetime of fixed assets
- Deferred taxes
- Provisions
- Segment reporting
- Retreatment of operational leasing contracts according to IFRS 16

The company holds participations in other companies, in one of them having the control over the financial and operational policies. An entity is consolidated if, based on the assessment of its relations with the Company, it is found that it is controlled by the Company.

The companies whose financial statements are consolidated are:

- Farmaceutica REMEDIA S.A.
- Farmaceutica REMEDIA Distribution & Logistics S.R.L.
- PHARMA EXPERTSPEDITION S.R.L. **a company in which Farmaceutica REMEDIA S.A. holds 50% of the share capital, using the equity accounting method**

Starting with 2012, for the class of tangible assets « Lands and buildings », the Company passed from the cost-based accounting model to the reassessment model.

Farmaceutica REMEDIA S.A. –Consolidated financial statements concluded on 31.03.2026

Consolidated financial statements on 31.03.2026 were not audited by the independent financial auditor.

NOTE 3 SALES REVENUES AND OTHER OPERATING REVENUES

During the period 01.01.2026 – 31.03.2026 the commercial company Farmaceutica REMEDIA S.A. recorded the following consolidated financial results:

Nr. Crt.	Indicator	Realisations Jan-March 2026 (Lei)	Realisations Jan-March 2025 (Lei)	Evolution 2026/2025 (%)
1.	Net sales of goods *	166.464.071	187.176.317	-11,07%
2.	Other operating revenues	1.912.313	1.923.939	-0,60%
3.	Total operating income	168,376,384	189.100.255	-10,96%
4.	Total operational costs *	167.290.755	184.701.978	-9,43%
5.	Operating result	1.085.629	4.398.277	-75,32%
6.	Financial result	440.372	309.788	42,15%
7.	Gross result	1.526.002	4.708.066	-67,59%

* Including commercial discounts granted/received

A breakdown of sales of goods by segments of activity is presented as follows:

Lei

REMEDIA Pharmacies	2.409.452	1,4%
Distribution	124.425.678	74,7%
Hospitals & Clinics Distribution	39.369.238	23,7%
BD Rowa robots	259.702	0,2%
Total	166.464.070	100%

“Other operating revenues” mainly comprise the following categories of revenues:

- collected rents
- BD Rowa services
- other services

Farmaceutica REMEDIA S.A. –Consolidated financial statements
concluded on 31.03.2026

NOTE 4 ECONOMIC-FINANCIAL INDICATORS

LIQUIDITY AND WORKING CAPITAL	Farmaceutica REMEDIA SA	Farmaceutica REMEDIA Distribution & Logistics SRL
Current liquidity (Current assets / Current debts)	9,12	1,06
Current assets	19.918.379	283.213.510
Current debts	2.184.766	267.208.310
Degree of indebtedness (Borrowed capital / Equity x 100)	0,00%	0%
Borrowed capital	0	0
Equity	59.948.619	21.622.501
Turnover speed for client debit items (Average customer balance /turnover *90)	127 days	102 days
Average customer balance	2.587.520	190.485.215
Net turnover	1.829.938	167.295.510
Turnover speed of stocks (average stock/ net COGS)*90	387 days	35 days
Average stock	1.015.029	59.704.089
COGS net	235.789	153.324.626

*including financial leasing

Notes:

1) **Current liquidity** – the indicator level reflects a good payment capacity, therefore a reduced risk for creditors in case of FR and FRDL, certifying that the company is able to cover their short-term debts based on receivables and cash availabilities.

2) **Degree of indebtedness** expresses the effectiveness of credit risk management, indicating potential financing, liquidity problems, with influences in honouring the assumed commitments. In the calculation of this indicator, the borrowed capital comprises both bank credits, and financial leasing debts.

3) **Turnover speed for client debit items** expresses company effectiveness in collecting its receivables, respectively the number of days until the date on which debtors pay their debts to the company. Considering the dynamics of sales and the specific of collecting receivables in the distribution of drugs, we believe that the value of the indicator is normal for the companies from the group, under the circumstances.

4) The value of the **No. of storage Days** indicator can be considered as falling within the specifics of the activity.

Farmaceutica REMEDIA S.A. –Consolidated financial statements concluded on 31.03.2026

Note 5 Reporting on activity segments (consolidated)

		Hospitals & Clinics	Distribution	REMEDIA Pharmacies E-commerce	Services Provided and rents	BD ROWA Robots	TOTAL * 2026
Net turnover		39.369.238	124.425.678	2.409.452	1.684.754	398.909	168.288.031
	Income from the sale of goods	39.369.238	124.986.338	2.409.452	0	259.702	167.024.730
	Commercial discounts granted	0	560.660	0	0		-560.660
	Income from services provided and rents			0	1.684.754	139.207	1.823.961
Other operating income		0	88.243	0	109		88.353
OPERATING INCOME - TOTAL		39.369.238	124.513.921	2.409.452	1.684.863	398.909	168.376.384
Expenses with goods		37.970.078	113.451.633	1.942.361	0	113.997	153.478.070
	Expenses regarding goods	41.416.561	115.459.321	1.942.361		113.997	158.932.240
	Commercial discounts received	-3.446.483	-2.007.688	0	0		-5.454.170
Gross margin from sales of goods		1.399.160	11.062.288	467.091	1.684.863	145.705	14.898.313
							0
Other operating costs		1.349.182	10.860.707	906.687	393.098	303.010	13.812.685
	Direct costs	981.353	7.566.632	783.050	265.583	283.065	9.879.682
	Logistics costs	156.892	1.394.771	15.689			1.567.352
	Indirect costs	210.937	1.899.304	107.948	127.516	19.945	2.365.650
OPERATING EXPENSES - TOTAL		39.319.260	124.312.340	2.849.048	393.098	417.007	167.290.755
							0
Operating result		49.978	201.581	-439.597	1.291.765	-18.098	1.085.629
Financial result							440.372
Gross result							1.526.002
	Profit tax						-855.319
Net profit							670.683

Farmaceutica REMEDIA S.A. –Consolidated financial statements concluded on 31.03.2026

NOTE 6 CAPITALS CHANGES

consolidated	Share	Legal	Revaluation	Other	Employee benefits granted	Other equity components	Share	Retained	Current	Own	TOTAL
	capital	reserves	reserves	reserves	in the form of equity instruments		premiums	earnings	result	shares	2026
Balance on 01.01.2026	9.548.082	2.122.356	30.526.554	15.603.926	68.708	-3.737.321	757.485	18.105.957	8.038.123	-1.423.835	79.610.034
Restoration of profit account retreatments 2024								-4.585.670	4.585.670		0
Profit transfer 2024 (FR) to retained earnings								7.067.746	-		0
Profit distribution 2024(FR) to dividends				0				0			0
Profit distribution 2024(FR) to other reserves				0				0			0
Account closure 129											0
Profit transfer 2024(FRDL) to retained earnings								5.556.047	-		0
Profit distribution 2024(FRDL) to dividends											0
Profit distribution 2024(FRDL) to other reserves				0							0
Accounting result 2025FR + FRDL									574.173		574.173
Profit account retreatment								-96.509	96.509		0
Buildings + lands outputs			0								0
Revaluation of buildings and lands											0
Transfer reserves from funds											0
Reported results - retreating								-290.911			-290.911
Buy own shares											0
Deferred tax											0
Retreatment of operational leasing (IFRS 16)								-39.070			-39.070
Investments in jointly controlled entities											0
Losses from the free transfer of own shares										0	0
Reserves – employee share plan (IFRS 2)					205.369						205.369
Balance on 31.03.2026	9.548.082	2.122.356	30.526.554	15.603.926	274.077	-3.737.321	757.485	25.717.590	670.682	-1.423.835	80.059.596

Farmaceutica REMEDIA S.A. –Consolidated financial statements
concluded on 31.03.2026

NOTE 7 TREASURY FLOWS STATEMENT (RON) – consolidated

	3/31/2026
Cash flows from operating activities	
Collections from the sale of goods and from the provision of services	206.534.104
Other cash inflows	7.014.862
Payments to suppliers of goods and services	-
	206.114.797
Payments to and on behalf of employees (incl. taxes on salaries)	-5.558.876
Corporate tax payments	0
Payments to other taxes and fees	-11.019.093
Paid interests	0
Collected interests (current account)	395.591
Other cash outflows	-222.082
Total operating cash flow	-8.970.290
Cash flow from investment activities	
Proceeds from the sale of long-term assets and financial investments	0
Collected interests (from deposits)	0
Collected dividends	0
Payments for the purchase of long-term assets	-87.305
Total cash flow from investments	-87.305
Cash flow from financing activities	
Short-term loan withdrawals	0
Repayment of short-term loans	0
Net foreign exchange differences	-49.304
Funding received from shareholders	0
Repayments of long-term loans, including interest	0
Payments to shareholders (dividends)	0
Payments of own shares	0
Loans granted between subsidiaries	
Total cash flow from financing	-49.304
Total cash flow	-9.106.898
Cash at the beginning of the period	
Cash at the beginning period of the associat	57.938.876
Cash at the end of the period	48.831.978

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



1st Quarter 2026 UNCONSOLIDATED REPORT

Board of Administrators of Farmaceutica REMEDIA S.A.

Farmaceutica REMEDIA S.A.

Registered office: Deva 330040, Nicolae Balcescu Bld. no 2 (former No. 43 Dorobantilor Street), Hunedoara County, Telephone: + 40 254 223 260, Fax: +40 254 226 197

Branch office: Bucharest, 041836, sector 4, Bld. Metalurgiei 78, Telephone/fax: + 40 213 211 640
remedia@remedia.ro, www.remedia.ro

Trade Register J1991000700203, TIN: RO2115198; Share capital: RON 9.548.082

IBAN: RO61 BTRL RONC RT00 G713 3302, Transilvania Bank, Bucharest

IBAN: RO33 RZBR 0000 0600 0266 5747, Raiffeisen Unirii, Bucharest

1st QUARTER 2026 REPORT - unconsolidated
According to F.S.A. Regulation No. 5/2018
Date of the report: 20.05.2026

Name of the commercial company: **Farmaceutica REMEDIA S.A.**

Subscribed share capital: **9.548.082 Lei**
Paid-up share capital: **9.548.082 Lei**
Registered office: **DEVA, No. 2 Nicolae Bălcescu Bd., pc
330040**
Tel./fax.: **+40 254 223 260, +40 254 226 197**
No. and date of registration
with the Trade Register Office: **J1991000700203**
Tax registration number: **RO2115198**

Securities: **RMAH shares**
(Registration certificate No. AC-1470-7/17.06.2021)
Type: **Common Nominative**
Date of registration: **17.03.1997**
Nominal value: **0,10 Lei**
Position in RNSC Register: **1636**
Total number: **95.480.820**
R.N.S.C. code of shares: **16368**

Registration	Date	Number of shares	Issue value
1	10.11.1999	3.370.107	337.010,70 Lei
2	06.09.2001	1.500.000	150.000,00 Lei
3	23.07.2003	42.402	4.240,20 Lei
4	05.01.2006	5.696.471	569.647,10 Lei
5	21.12.2007	87.905.969	8.790.596,90 Lei
6	08.04.2009	7.574.851	757.485,10Lei
7	09.06.2021	- 10.608.980	- 1.060.898,00 Lei
	TOTAL	95.480.820	9.548.082,00 Lei

Organized market on which securities are traded:

Bucharest Stock Exchange - Standard category

The total market value on 20.05.2026 is of 86.314.661 Lei, at a value of a 0,904 Lei/RMAH share

1. Important events to report

In perioada de raportare, Remedia a finalizat instalarea unui nou robot de farmacie in localitatea Jibou. Astfel, echipa tehnica proprie a ajuns la un total de 26 de unitati instalate si operationalizate, consolidand pozitia companiei ca lider la nivel national in automatizarea farmaciilor, depozitelor si unitatilor spitalicesti.

2. The general description of the financial position and of the issuer's performances and of its branches related to the 1st quarter 2026

During the period 01.01.2026 – 31.03.2026 the commercial company Farmaceutica REMEDIA S.A. recorded the following financial results:

Crt. No.	Indicator	Realisations Jan-March 2026 (Lei)	Realisations Jan-March 2025 (Lei)	Evolution 2026/2025 (%)
1.	Net sales of goods *	406.272	673.953	-39,72%
2.	Other operating revenues	1.423.776	1.309.250	8.75%
3.	Total operating revenues	1.830.048	1.983.203	-7,72%
4.	Total operating costs *	1.720.993	1.862.498	-7,60%
5.	Operating result	109.054	120.705	9,65%
6.	Financial result	114.701	70.202	63,39%
7.	Gross result (profit)	223.755	190.907	-17,21%

* Including commercial discounts granted/received

“Other operating revenues” mainly comprise the following categories of revenues:

- collected rents – 90% out of “Other operating revenues”
- BD Rowa services – 10%

3. The financial statements as at 31.03.2026 were not audited by the independent financial auditor.

4. Economic-Financial Indicators

LIQUIDITY AND WORKING CAPITAL	31.03.2026
Current liquidity (Current assets / Current debts)	9,12
Current assets	19.918.379
Current debts	2.184.766
Degree of indebtedness (Borrowed capital / Equity x 100)	0,00%
Borrowed capital	0
Equity	59.948.619
Turnover speed for client debit items (Average customer balance /turnover *90)	127 days
Average customer balance	2.587.520
Net turnover	1.829.938
Turnover speed of stocks (average stock balance/cogs)*90	387 days
Average stock balance	1.015.029
Net COGS	235.789

Notes:

- 1) **Current liquidity** – the indicator level reflects a good payment capacity, therefore a reduced risk for creditors, certifying that the company is capable of covering its short-term debts based on the receivables and cash availability.
- 2) **Degree of indebtedness** expresses the effectiveness of credit risk management, indicating potential financing, liquidity problems, with influences in honouring the assumed commitments. The 0% value indicates that the company has no financing or liquidity problem. In the calculation of this indicator, the borrowed capital comprises both bank credits, and financial leasing debts.
- 3) **Turnover speed for client debit items** expresses company effectiveness in collecting its receivables, respectively the number of days until the date on which debtors pay their debts to the company. Considering the dynamics of sales and the specific of collecting receivables in the distribution of drugs, we believe that the value of 127 days is a normal one under the circumstances.
- 4) The value of the **Nr. Of the Storage Days** indicator (387 days), can be considered as falling within the specifics of the activity.

Bucharest, May 20th 2026

Board of Administrators,

Chairman
"TARUS" - Valentin Norbert TARUS e.U
1020 Viena, Leopold-Moses Gasse, 4/42/6, Austria
FN 349134h/23.07.2010

Farmaceutica REMEDIA SA

STATEMENT OF COMPREHENSIVE INCOME - unconsolidated (Lei)

	31.03.2026	31.03.2025
Net turnover	1.829.938	1.983.162
Income from the sale of goods	406.272	673.953
Commercial discounts granted	0	0
Income from services provided and rents	1.423.667	1.309.209
Income from real estate investments	0	
Other operating income	109	41
OPERATING INCOME - TOTAL	1.830.048	1.983.203
Expenses with materials	369.707	540.610
Expenses regarding goods	235.789	447.645
Commercial discounts received	0	0
Expenses with raw materials and consumables	86.828	49.864
Other expenses with materials (inventory objects)	3.486	7.581
Energy and water expenses	43.605	35.520
Expenses with personnel	919.590	572.398
Salaries and allowances	581.013	440.879
Expenses with insurance and social protection	13.853	14.329
Other personnel expenses	324.724	117.190
Amortisations and provisions	-2.568	344.295
Amortisations	342.398	344.137
Net provisions	-344.971	0
Losses from receivables	6	158
Other operating expenses	434.264	405.194
Expenses on external services	377.995	346.678
Expenses with other taxes, charges and assimilated payments	56.019	58.516
Other expenses	250	0
OPERATING EXPENSES - TOTAL	1.720.993	1.862.497
OPERATING RESULT	109.054	120.706
Financial income	124.020	77.472
Interest income	123.480	77.443
Income from exchange rate differences	540	29
Income from dividends	0	0
Advance payment discounts	0	0
Other financial income	0	0
Financial expenses	9.319	7.270
Interest expense		0
Operational leasing interest	555	606
Expenses from exchange rate differences	8.764	6.664
Discounts collected in advance	0	
Other financial expenses		
FINANCIAL RESULT	114.701	70.202
TOTAL INCOME	1.954.067	2.060.675
TOTAL EXPENSES	1.730.312	1.869.768

GROSS RESULT	223.755	190.907
Profit tax	20.213	35.274
TOTAL NET PROFIT of which distributable	203.543	155.633
Shareholders of the company	203.543	155.632
Minority interest		
Other elements of comprehensive income		
Revaluation of tangible assets		
Tax related to other elements of comprehensive income		
Minority interest		
COMPREHENSIVE INCOME AFFERENT TO THE PERIOD - TOTAL of which	203.543	155.632
Shareholders of the company	203.543	155.632
Minority interest		
Earnings per share (in Lei)		
- basic	0,0021	0,0016
- diluted	0,0021	0,0016

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

by representative
Valentin – Norbert TARUS

Farmaceutica REMEDIA SA

STATEMENT OF FINANCIAL POSITION - unconsolidated (Lei)

	31.03.2026	31.12.2025
ASSETS		
Fixed assets	46.501.369	46.778.298
Tangible assets	11.340.173	11.605.109
Real estate investments	34.234.480	34.234.480
Operational leasing assets	27.578	28.477
Software licences	119.355	130.449
Pharmacy licences	0	0
Participations held in group companies	602.200	602.200
Participations held in companies outside the group	130.286	130.286
Investments in jointly controlled entities accounted for using the equity method		
Deposits and guarantees paid	47.297	47.297
Current assets	19.918.379	20.533.682
Stocks	1.348.408	794.467
Advances granted for the purchase of inventories	6.936	2.063
Trade receivables	1.439.270	3.772.937
Other receivables	295.461	494.814
Cash and cash equivalents	16.828.304	15.469.401
Accrued expenses	537.645	115.420
TOTAL ASSETS	66.957.393	67.427.400
EQUITIES AND DEBTS		
Equities	59.948.619	59.539.707
Share capital	9.548.082	9.548.082
Share premiums	757.485	757.485
Reserves	17.192.330	17.192.330
Revaluation reserves	29.140.569	29.140.569
Current result	203.543	7.067.746
Retained earnings	8.112.765	1.045.019
Retained earnings - retreatment	-340.833	-340.833
Profit distribution	0	0
Own shares	-1.316.108	-1.316.108
Losses related to the issuance, redemption, sale, free transfer or cancellation of equity instruments	-107.727	-107.727
Employee benefits in the form of equity instruments	274.077	68.708
Other equity items	-3.515.563	-3.515.563
Long-term debts	4.824.008	4.820.834
Debts from long term operational leasing	27.532	24.358
Provisions		
Debts with deferred income tax	4.796.476	4.796.476
Current debts	2.184.766	3.066.858
Bank loans	0	0
Debts from financial leasing	0	0
Debts from operational leasing	2.231	6.121
Suppliers and other similar debts	305.594	700.592
Provisions	0	344.971
Current tax debts	490.537	470.324

Other short-term debts	1.130.816	1.289.262
Deferred income tax liabilities	255.588	255.588
Total debts	7.008.773	7.887.692
TOTAL EQUITIES AND DEBTS	66.957.393	67.427.400

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

by representative
 Valentin – Norbert TARUS

Farmaceutica REMEDIA S.A. – unconsolidated financial statements concluded on 31.03.2026

NOTE 1 INFORMATION ABOUT THE COMPANY

Farmaceutica REMEDIA S.A. («the Company») is a commercial company with registered office in Deva, no. 2 Nicolae Bălcescu bld. (former no. 43 Dorobanților Street), Hunedoara County, Romania.

On **July 25th 1991**, it was established as a commercial company with fully state-owned capital by reorganisation of Oficiul Farmaceutic Deva.

On **October 13th 2000**, V. TARUS RoAgencies S.R.L. purchased from FPS the majority shares package (55,802%).

On **January 1st 2006**, Farmaceutica REMEDIA S.A. merged by absorption with V. TARUS RoAgencies S.R.L.

According to Law 95/2006, republished in August 2015, companies were prohibited from carrying out, at the same time, wholesale and retail distribution of medicines. (Art. 800 paragraph 2). Therefore,

On **January 1st 2016** Farmaceutica REMEDIA S.A. completed the transfer to Farmaceutica REMEDIA Distribution & Logistics S.R.L., a new company, 100% owned, of the wholesale distribution activities of medicines together with related activities (logistic services, registration of pharmaceutical products, promotion and marketing of medicines, etc.), Farmaceutica REMEDIA S.A. kept the operation of the chain of pharmacies and local offices.

In **April 2022**, Farmaceutica REMEDIA SA acquired a 50% of the share capital of the Romanian legal entity PHARMA EXPERTSPEDITION S.R.L., with registered office in Bucharest, Bd. Metalurgiei, nr. 130E, Sector 4, registered at the Commercial Register of Bucharest with nr. J40/20206/2005, with CUI 18178346, in order to develop and strengthen the distribution and logistics activity.

In this context, on **31.03.2026** Farmaceutica REMEDIA S.A. held majority participations (100%) in the company Farmaceutica REMEDIA Distribution & Logistics S.R.L. and (50%) in the company PHARMA EXPERTSPEDITION S.R.L.

During the **first quarter of 2026** Farmaceutica REMEDIA S.A. did not participate in mergers.

During the same period, the company did not dispose of assets of significant value (buildings, land, shares, etc.).

During the reporting period, Remedica completed the installation of a new pharmacy robot in Jibou. As a result, the company's in-house technical team has now installed and commissioned a total of 26 units, further solidifying the company's position as a national leader in the automation of pharmacies, warehouses, and hospital facilities.

NOTE 2 BASES FOR DRAFTING THE FINANCIAL STATEMENTS

The financial statements of the company were drafted in compliance with the provisions of Order No. 2844/2016 for the approval of the Accounting regulations in compliance with the International Financial Reporting Standards (IFRS), adopted by the European Union, applicable to commercial companies whose securities are admitted to trading on a regulated market, with all subsequent modifications and clarifications.

Farmaceutica REMEDIA S.A. – unconsolidated financial statements concluded on 31.03.2026

For the purpose of drafting these financial statements, in compliance with the legislative provisions in Romania, the functional currency of the company is considered to be the Romanian Leu (RON).

For all the periods until the year concluded on 31 December 2011, inclusive, the company prepared the financial statements in compliance with the Romanian Accounting Standards (RAS). The financial statements for the concluded year on 31 December 2012, are the first financial statements drafted in compliance with the International Financial Reporting Standards (IFRS), as adopted by the European Union.

The financial statements were drafted based on the historic cost, except for the buildings and lands which are assessed at their fair value (the market value determined by assessment by an expert evaluator). The historic cost is generally based on the fair value of the counterperformance carried out in exchange for the assets.

The company presents in the financial statements at the fair value all the asset and passive elements for which the assessment at the fair value is imposed, the methods used for its establishment being inventory and revaluation (IFRS 13).

The company does not have financial statements which would involve the use of other fair value estimation methods.

Certain amounts from the financial position statement, the global result statement, as well as from the explanatory notes were reclassified to ensure comparability between previous years and the current year.

Preparation of the IFRS financial statements involves the use by the management of professional judgments, estimations and hypotheses that may affect the application of the accounting policies and the reported value of assets, debts, incomes and expenses. Under these conditions, the actual results may differ from the estimated values. Estimates and hypotheses that are based on them are periodically reviewed. The review of accounting estimates is recognised during the period in which the estimate was reviewed and in the future periods affected. The following are critical professional judgments / reasoning which the Company management made with a significant impact on the values recognized in the financial statements:

- Lifetime of fixed assets
- Deferred taxes
- Provisions
- Segment reporting

The company holds participations in other companies, within which it has control over the financial and operational policies. An entity is consolidated if, based on the assessment of its relations with the Company, it is found that it is controlled by the Company.

Starting with 2012, for the class of tangible assets « Lands and buildings », the Company passed from the cost-based accounting model to the reassessment model.

Financial statements on 31.03.2026 were not audited by the independent financial auditor.

Farmaceutica REMEDIA S.A. – unconsolidated financial statements concluded on 31.03.2026

NOTE 3 SALES REVENUES AND OTHER OPERATING REVENUES

During the period 01.01.2026 – 31.03.2026 the commercial company Farmaceutica REMEDIA S.A. recorded the following financial results:

Crt. No.	Indicator	Realisations Jan-March 2026 (Lei)	Realisations Jan-March 2025 (Lei)	Evolution 2026/2025 (%)
1.	Net sales of goods *	406.272	673.953	-39,72%
2.	Other operating revenues	1.423.776	1.309.250	8.75%
3.	Total operating revenues	1.830.048	1.983.203	-7,72%
4.	Total operating costs *	1.720.993	1.862.498	-7,60%
5.	Operating result	109.054	120.705	9,65%
6.	Financial result	114.701	70.202	63,39%
7.	Gross result (profit)	223.755	190.907	-17,21%

* Including commercial discounts granted/received

“**Other operating revenues**” mainly comprise the following categories of revenues:

- collected rents – 90% out of “Other operating revenues”
- BD Rowa services – 10%

Farmaceutica REMEDIA S.A. – unconsolidated financial
statements concluded on 31.03.2026

NOTE 4. Economic-Financial Indicators

LIQUIDITY AND WORKING CAPITAL	31.03.2026
Current liquidity (Current assets / Current debts)	9,12
Current assets	19.918.379
Current debts	2.184.766
Degree of indebtedness (Borrowed capital / Equity x 100)	0,00%
Borrowed capital	0
Equity	59.948.619
Turnover speed for client debit items (Average customer balance /turnover *90)	127 days
Average customer balance	2.587.520
Net turnover	1.829.938
Turnover speed of stocks (average stock balance/cogs)*90	387 days
Average stock balance	1.015.029
Net COGS	235.789

Notes:

1) **Current liquidity** – the indicator level reflects a good payment capacity, therefore a reduced risk for creditors, certifying that the company is capable of covering its short-term debts based on the receivables and cash availability.

2) **Degree of indebtedness** expresses the effectiveness of credit risk management, indicating potential financing, liquidity problems, with influences in honouring the assumed commitments. The 0% value indicates that the company has no financing or liquidity problem. In the calculation of this indicator, the borrowed capital comprises both bank credits, and financial leasing debts.

3) **Turnover speed for client debit items** expresses company effectiveness in collecting its receivables, respectively the number of days until the date on which debtors pay their debts to the company. Considering the dynamics of sales and the specific of collecting receivables in the distribution of drugs, we believe that the value of 127 days is a normal one under the circumstances.

4) The value of the **Nr. Of the Storage Days** indicator (387 days), can be considered as falling within the specifics of the activity.

Farmaceutica REMEDIA S.A. – unconsolidated financial statements concluded on 31.03.2026

**NOTE 5 Reporting on activity segments
(unconsolidated)**

		Remedia		Rents for	Provided	TOTAL *
		farmacies	BD ROWA/Robots	spaces/auto	services	2026
Net turnover		146.570	398.909	1.284.460	0	1.829.939
	Income from the sale of goods	146.570	259.702			406.272
	Commercial discounts granted	0		0	0	0
	Income from services provided and rents	0	139.207	1.284.460	0	1.423.667
Other operating revenues		0			109	109
OPERATING REVENUES - TOTAL		146.570	398.909	1.284.460	109	1.830.048
						0
Expenses with goods		121.791	113.997	0	0	235.788
	Expenses regarding goods	121.791	113.997	0	0	235.788
	Commercial discounts received	0		0	0	0
Gross margin from sales of goods		24.779	145.705	0	0	170.484
						0
Other operating costs		134.815	303.010	1.047.379	0	1.485.205
	Direct costs	38.257	283.065	201.194	0	522.516
	Logistics costs	0		0	0	0
	Promotion costs	0		0	0	0
	Indirect costs	96.558	19.945	846.185	0	962.689
OPERATING EXPENSES - TOTAL		256.606	417.007	1.047.379	0	1.720.993
						0
Operating result		-110.036	-18.098	237.081	109	109.055
Financial result						114.701
Gross result						223.756
	Profit tax					20.213
Net profit						203.543

Farmaceutica REMEDIA S.A. – unconsolidated financial statements concluded on 31.03.2026

**OTE 6 CAPITALS CHANGES
(unconsolidated)**

	Share	Legal	Revaluation	Other	Employee benefits granted	Other equity components	Share	Retained	Current	Own	TOTAL
	capital	reserves	reserves	reserves	in the form of equity instruments		premiums	earnings	result	shares	2026
Balance on 01.01.2026	9.548.082	2.121.796	29.140.569	15.070.534	68.708	-3.515.563	757.485	704.186	7.067.746	-1.423.835	59.539.707
											0
Profit transfer 2024 to retained earnings								7.067.746	-		0
Profit distribution 2024 to dividends				0							0
Profit distribution 2024 to other reserves											0
Profit distribution 2024 to other reserves											0
Result 2025									203.543		203.543
Legal reserve 2024											0
Account closure 129											0
Buildings + lands outputs											0
Revaluation of buildings and lands											0
Deferred tax											0
Transfer reserves from funds				0				0			0
Buy own shares											0
Losses from the free transfer of own shares										0	0
Reserves – employee share plan (IFRS 2)				0	205.369						205.369
Balance on 31.03.2026	9.548.082	2.121.796	29.140.569	15.070.534	274.077	-3.515.563	757.485	7.771.932	203.542	-1.423.835	59.948.619

Farmaceutica REMEDIA S.A. – unconsolidated financial
statements concluded on 31.03.2026

NOTE 7 TREASURY FLOWS STATEMENT (RON) - unconsolidated

	3/31/2026
Cash flows from operating activities	
Collections from the sale of goods and from the provision of services	4.886.218
Other cash inflows	14.752
Payments to suppliers of goods and services	-2.218.200
Payments to and on behalf of employees (incl. taxes on salaries)	-442.210
Corporate tax payments	0
Payments to other taxes and fees	-943.825
Paid interests	
Collected interests (current account)	123.480
Other cash outflows	-52.601
Total operating cash flow	1.367.614
Cash flow from investment activities	
Proceeds from the sale of long-term assets and financial investments	0
Collected interests (from deposits)	
Collected dividends	0
Payments for the purchase of long-term assets	
Total cash flow from investments	0
Cash flow from financing activities	
Short-term loan withdrawals	
Repayment of short-term loans	0
Net foreign exchange differences	-8.711
Funding received/granted	
Repayments of long-term loans, including interest	
Payments to shareholders (dividends)	0
Payments of own shares	0
Loans granted between subsidiaries	
Total cash flow from financing	-8.711
Total cash flow	1.358.903
Cash at the beginning of the period	15.469.401
Cash at the end of the period	16.828.304

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

**Statement of May 20th, 2026
of responsible persons within the company
Farmaceutica REMEDIA S.A.
for the Quarterly Report 2026**

In accordance with the legal provisions in force regarding the issuers and the operations with securities, the undersigned, as a responsible person within the trading company Farmaceutica REMEDIA S.A., according to my knowledge, declare the following:

1. Unconsolidated and consolidated semestrial financial statements of the trading company Farmaceutica REMEDIA S.A. ended March 31, 2026, for the first quarter of the year 2026, prepared according to the applicable accounting standards, gives a correct image and in accordance with the reality of the assets, liabilities, financial position and profit and loss account.
2. The reports of the Board of Administrators include a correct analysis of the issuer's development and performances as well as a description of the main risks and uncertainties specific to the activity carried out.

Function	Name	Period of responsibility
Chairman of the Board of Administrators	„TARUS” - Valentin Norbert TARUS e.U”, reprezentata de Valentin-Norbert TARUS	01.01.2026-31.03.2026
General Manager	Valentin-Norbert TARUS	01.01.2026-31.03.2026
Member of the Board of Administrators	Cristian PLOCON	01.01.2026-31.03.2026