

**THE AGENCY FOR ACCOUNTING, EXPERTISE AND CONSULTING  
SOCECC Ltd.**

# **INDEPENDENT AUDITOR'S REPORT ON THE INTERIM FINANCIAL STATEMENTS of ANTIBIOTICE**

**FOR THE 1<sup>ST</sup> SEMESTER 2017**

**INDEPENDENT AUDITOR'S REPORT addressed  
ANTIBIOTICE SHAREHOLDERS**

**Review report on interim financial information**

We reviewed the interim financial statements of ANTIBIOTICE ("The company"), which comprise the statement of financial position as of 30th June 2017, the statement of comprehensive income, the statement of changes in equity and the statement of treasury cash flows for the six months' interval ended June 30<sup>th</sup> 2017, as well as a summary of significant accounting policies and other explanatory notes.

Company management is responsible for accurately preparing and presenting these interim financial statements in accordance with the International Financial Reporting Standards adopted by the European Union (IFRS). Our responsibility is to express a concise opinion regarding these interim financial information, based on our review.

**The scope of the review**

We have made the review in accordance with the International Standard for Review Missions 2410 "Revision of Interim Financial Statements by an Independent Auditor". A review of interim financial information consists of conducting interviews, in particular those responsible for financial and accounting matters, and applying analytical procedures and other review procedures. The scope of a review is substantially lower than the scope of an audit conducted in accordance with International Standards on auditing, consequently we are not allowed to obtain assurance that we have identified all significant matters that might have been identified in an audit. Therefore, we do not express an audit opinion.

**Conclusion**

Based on our review, we did not identify any evidence that would make us believe that the internal financial statements prepared by ANTIBIOTICE S.A. on 30 June 2017 are not prepared, in all material respects, in accordance with IFRS.

Iasi, 4<sup>th</sup> August 2017

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