

**Independent Limited Assurance Report on the information included in the current reports issued by the Company in accordance with requirements of Law 24/2017 (Article 82) and Regulation no. 1/2006**

**To the management of the Zentiva S.A.**

We were engaged by the Zentiva S.A. (hereinafter "the Company") to perform certain procedures in accordance with Regulation no. 1/2006 of National Securities Commission (CNVM), actually Financial Supervisory Authority ("ASF") with all its subsequent amendments and updates and report on the information included in the attached current reports (hereinafter "Reporting Schedules") dated 11 September 2017, respectively 15 December 2017 and as well the current report dated 18 October 2017 which has been prepared as result of the request received in 22 August 2018 from Financial Supervisory Authority, that have been prepared by the Company in accordance with the requirements of the Law 24/2017, article 82, respectively article 225 of Law 297/2004 before Law 24/2017 entered into force ("the criteria") to report to the Financial Supervisory Authority ("FSA") and to the Bucharest Stock Exchange for the period from 1 July 2017 to 31 December 2017 and respectively for the period 2011-2016. The Reporting Schedules have been prepared by the Company based on legal documents signed by the Company with its administrators, employees and significant shareholders as well as with the persons related to them.

The Reporting Schedules are the responsibility of the Company's management. Our procedures have been performed exclusively on the Reporting Schedules mentioned above covering the period 1 July 2017 to 31 December 2017 as well over the current report dated 18 October 2017 which is related to the period 2011-2016.

**Specific Purpose**

This report is intended solely for the purposes specified in the first paragraph above and for your information and must not be used for any other purpose. The report refers exclusively to the Reporting Schedules and must not be associated with any Company's financial statements as a whole. Our procedures have been performed exclusively on the contracts signed during the period 1 July 2017 to 31 December 2017 as well over the current report dated 18 October 2017 which is related to the period 2011-2016.

**Management's Responsibilities**

The Company's management is responsible for the preparation of the Reporting Schedules in accordance with the requirements of the Law 24/2017, article 82), respectively article 225 of Law 297/2004 before Law 24/2017 entered into force ("the criteria"). In particular, the Company's management is responsible for internal controls being designed and implemented to prevent the Reporting Schedules from being materially misstated.

In addition, the Company's management is responsible for ensuring that the documentation provided to the auditor is complete and accurate. The Company's management is also responsible for maintaining the internal control system that reasonably ensures that the documentation described above is free from material misstatements, whether due to fraud or error.

## Auditor's Responsibilities

We conducted our assurance engagement in accordance with International Assurance Standards, particularly ISAE 3000 (revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", as adopted by the Chamber of Financial Auditors in Romania. These regulations require that we comply with ethical standards and plan and perform our assurance engagement to obtain limited assurance about the Reporting Schedules.

We apply International Standard on Quality Control 1 (ISQC 1), and accordingly, we maintain a robust system of quality control, including policies and procedures documenting compliance with relevant ethical and professional standards and requirements in law or regulation.

We comply with the independence and other ethical requirements of the IESBA Code of Ethics for Professional Accountants, which establishes the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on the auditor's judgment. The procedures include, in particular, inquiry of the personnel responsible for financial reporting and risk management and additional procedures aimed at obtaining evidence about the Reporting Schedules.

The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower.

In respect of the Reporting Schedules of the Company we have performed the following procedures:

- 1) We have obtained the attached Reporting Schedules from the Company and agreed that the signatures on the Reporting Schedules are those of relevant representatives of the Company and we have undertaken a comparison of the details required to be included in the Reporting Schedules as indicated in Law 24/2017 article 82 respectively article 225 of Law 297/2004 before Law 24/2017 entered into force to the information actually included by the Company.
- 2) We have compared details, for the individual contracts/agreements we have considered, as detailed in this Report, to determine if the content of the Reporting Schedules is consistent, in all material respects, with information as per signed contracts and agreements presented to us and that the presented documents have been signed by representatives of the Company that are indicated in the authorized signature schedule provided to us by the Company. As applicable, our procedures have compared Reporting Schedules to the contract and agreement documentation for consistency of details on: the parties which signed the legal document; the date when documentation was signed and the nature of the documentation; the description of the type of goods/services as indicated in the documentation; the total value of the contract/agreement documentation, and, as applicable, contract related terms and conditions.
- 3) We have compared details disclosed in the Reporting Schedules for consistency with the information provided to us from discussion with management and to the extent indicated in contract/agreement documentation, in relation to the basis and nature of the contract/agreement entered into by the parties.
- 4) From discussions with the management and from perusal of Company policies and procedures provided to us, we have considered the consistency of the transactions performed with administrators, employees and significant shareholders, as well as with persons related to them with the Company's policies and procedures.



- 5) To the extent that there is a market price for the goods or services provided by administrators, employees and significant shareholders, as well as with persons related to them, we have discussed the basis for the price agreement and considered if, to the extent applicable, the prices agreed are consistent with that used for third (other) parties, where similar goods or services could be provided. To the extent that no market prices are available, we have analyzed if the transactions have been performed based on the signed approved contracts.

Our procedures have been performed only on the contracts included in the attached Reporting Schedules, that have been concluded/modified during 1 July 2017 to 31 December 2017 and that have an estimated value during the reporting period above 50,000 Euros as well over the transactions related to the period 2011-2016 which are presented in the Current Report dated 18 October 2017 which has been prepared as result of the request received in 22 August 2018 from Financial Supervisory Authority. We have not performed any procedures to verify whether the Reporting Schedules include all the transactions and details that the Company has to report according to article 82 of Law 24/2017 respectively article 225 of Law 297/2004 before Law 24/2017 entered into force for the reporting period.

## Conclusion

With regard to the above procedures we mentioned the following aspects:

- 1) In the attached Reporting Schedule dated 11 September 2017, it is not mentioned that the addendum related to the service agreement dated 26 September 2011 concluded between Zentiva SA and Sanofi Wintrop Industrie have been concluded in 5 September 2017 and it is applicable starting with 1 July 2017.  
We also mention that Zentiva SA did not prepared an additional current report until 31 December 2017 to present the total value of these services related to the period 1 July 2017- 31 December 2017.
- 2) In the attached Reporting Schedule dated 15 December 2017 it is not mentioned that the effects of the amendments presented in the addendum concluded in 15 December 2017 between Zentiva SA and Zentiva k.s. are applicable starting with 1 January 2018.
- 3) In the attached Reporting Schedule dated 18 October 2017 it is not indicated the date when the contracts with affiliated parties were concluded- as referred back to the Reporting Schedules dated 7 October 2009 presented at point 1, Reporting Schedules dated 24 April 2014 presented at point 2 as well for those presented at points 8 and respectively 9 from the same Reporting Schedule dated 18 October 2017.
- 4) In the attached Reporting Schedule dated 18 October 2017 at point 2 (i) is presented the total value of the promotion services related to the distribution in the Romania market of the Zentiva's drugs belongs to affiliates parties of the Group as well the value of the regulatory services invoiced by Zentiva SA to Zentiva a.s. in the amount of RON 30,342,207 as being related to the period 2014-2016. We mentioned that this amount represents the value of transactions incurred in the period 2011-2016. The value of the transactions related to the period 2014-2016 is in the amount of RON 13,131,456.
- 5) In the attached Reporting Schedule dated 18 October 2017 at point 3 (i) the total value of the framework agreement related to the acquisitions of drugs by Zentiva SA from ECZACIBASI Zentiva Saglik Urunleri in the amount of RON 7.666.951 is related only to 2011 and not the entire period 2011-2016 as it is indicated in the current report. In the period 2012- 2016, based on the information provided, there were no such type of transactions occurred with ECZACIBASI Zentiva Saglik Urunleri.

- 6) In the attached Reporting Schedule dated 18 October 2017 at point 5 (i) the total value of the quality and release services for distribution of drugs in the market invoiced by Zentiva SA to Sanofi India Limited in amount of RON 6.928.547 RON are related only to the period 2013-2016 and not to the period 2011-2016 as it is indicated in the current report. In the period 2011-2012, based on the information provided, there were no such type of transactions occurred with Sanofi India Limited.
- 7) In the attached Reporting Schedule dated 18 October 2017 at point 6 (i), the amount of RON 3,125,225 is related to total value of the services re-invoiced by Zentiva SA to Sanofi Group in the period 2015-2016 representing the costs related to the Global Purchasing Platform and not the total value of framework agreement for supply of the drugs related to the period 2014-2016 as it is indicated in the attached Reporting Schedule from the respective date.
- 8) In the attached Reporting Schedule dated 18 October 2017 at point 7(i) the total value of the cash pooling agreement managed by Sanofi SA disclosed by the Company is in amount of RON 1,262,441 which is related to the period 2014-2016 and comprise: income in the amount of RON 1,120,956 and expenses in the amount of RON 141,485.

Based on the procedures performed and evidence obtained, as described above, regarding the legal documents which are included in the Reporting Schedules, except for the matters presented above, nothing has come to our attention that causes us to believe that:

- a) The details as indicated in the Reporting Schedules are not in accordance with the related contracts/agreements presented to us.
- b) The details in the Reporting Schedules are not, in all material respects, consistent with the requirements of the legislation.
- c) The related contracts/agreements provided to us were not properly authorized by representatives of the Company.
- d) The prices have not been established by mutual agreement between the parties in accordance with the type of goods/services and also by considering other terms and conditions mentioned in the respective contracts signed between the parties.
- e) The terms and conditions of the contracts reported by the Company under which transactions have been completed with administrators, employees, significant shareholders, as well as with the persons related to them, are not established on the basis of the contracts signed by the Company according to the type of services and to other terms and conditions agreed between the parties.

Our report is solely for the purpose set forth in the first paragraph of this Report and for your information and is not to be used for any other purpose.

This Report relates only to the Reporting Schedules as mentioned above and does not extend to any other reports of the Company, individually or taken as a whole.

On behalf of  
Ernst & Young Assurance Services SRL



Mihaela Sandu  
Partner  
1 February 2018  
Bucharest, Romania

Attachment:  
➤ Reporting Schedules



**Raport curent**

**Raport curent conform** - *art 82 din Legea 24/2017 si art. 113 lit. G din Regulamentul nr.1/2006*

**Data raportului:** - 11.09.2017

**Denumirea entitatii emitente** - *S.C. ZENTIVA S.A.*

**Sediul social:** - *Bd. Theodor Pallady nr.50, Bucuresti*

**Numarul de Tel. / Fax:** - *021-3047200 /021-345.40.04*

**Cod unic de inregistrare:** - *336206*

**Numarul de ordine in Registrului Comertului:** *J/40/363/1991*

**Capital social subscris si varsat** - *41.696.115 RON*

**Piata reglementata pe care se tranzactioneaza valorile mobiliare emise** - *Bursa de valori Bucuresti*

**Evenimentele importante de raportat:**

Zentiva SA informeaza ca a incheiat cu Sanofi Wintrop Industrie un act aditional la contractul de prestari servicii din data de 26.09.2011, avand ca obiect efectuarea de catre Zentiva SA catre Sanofi Wintrop Industrie de servicii de promovare, consultanta, regulatory si alte servicii in legatura cu comercializarea pe piata din Romania a medicamentelor Zentiva apartinand unor entitati afiliate din cadrul grupului.

Obiectul actului juridic/aditional consta in modificarea marjei aplicabile serviciilor efectiv furnizate in baza contractului de prestari servicii mentionat mai sus.

Facem precizarea ca, acestui act juridic (act aditional) nu i se poate asocia o valoare specifica, dispozitiile acestuia fiind avute in vedere in ceea ce priveste stabilirea valorii marjei aplicabile serviciilor respective.

Potrivit inregistrarilor contabile existente in cadrul Zentiva SA, la data de 11.09.2017 valoarea creantelor reciproce ale partilor contractante este urmatoarea:

- Creante Zentiva SA de incasat de la Sanofi Wintrop Industrie: 45.756.486,56 RON;

- Creante Sanofi Wintrop Industrie de incasat de la Zentiva SA: 5.152.548,88 RON.

**ZENTIVA SA**  
**Simona Cocos**  
*Director General*

**Raport curent**

**Raport curent conform** - *art 82 din Legea 24/2017 si art. 113 lit. G din Regulamentul nr.1/2006*

**Data raportului:** - 18.10.2017

**Denumirea entitatii emitente** - *S.C. ZENTIVA S.A.*

**Sediul social:** - *Bd. Theodor Pallady nr.50, Bucuresti*

**Numarul de Tel. / Fax:** - *021-3047200 /021-345.40.04*

**Cod unic de inregistrare:** - *336206*

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**Piata reglementata pe care se tranzactioneaza valorile mobiliare emise** - *Bursa de valori Bucuresti*

**Evenimentele importante de raportat:**

1. Cu referire la rapoartele curente din data de 07.10.2009, respectiv din data 27.09.2011, prin intermediul carora Zentiva SA informa cu privire la incheierea cu Sanofi Romania SRL a unor contracte cadru de prestari servicii, respectiv un contract de furnizare medicamente, Zentiva SA informeaza:

*(i) Valoarea cumulata a contractelor cadru de prestari servicii de promovare /administrative in cadrul carora Zentiva SA furnizeaza catre Sanofi Romania SRL, prin intermediul echipei sale comerciale, respectiv a angajatilor/colaboratorilor sai, servicii de promovare, servicii suport/administrative legate de operatiunile sale (comercializare produse farmaceutice), in perioada 2011-2016, este de 38.038.435 RON.*

*(ii) Valoarea cumulata a contractelor cadru de prestari servicii de promovare /administrative in cadrul carora Sanofi Romania SRL furnizeaza catre Zentiva SA, prin intermediul echipei sale comerciale, respectiv a angajatilor/colaboratorilor sai, servicii de promovare, servicii suport/administrative legate de operatiunile sale (comercializare produse farmaceutice), in perioada 2011-2016, este de 83.095.782 RON.*

*(iii) Valoarea cumulata a contractului cadru de furnizare produse farmaceutice in temeiul caruia Zentiva SA furnizeaza catre Sanofi Romania SRL produse farmaceutice, pentru in perioada 2011-2016, este de 1.072.939.095 RON.*

Potrivit inregistrarilor contabile existente in cadrul Zentiva SA, la data prezentului raport curent, valoarea creantelor reciproce ale partilor contractante este urmatoarea:

- Creante Zentiva SA de incasat de la Sanofi Romania SRL: 105.319.284,12 RON;  
- Creante Sanofi Romania SRL de incasat de la Zentiva SA: 303.211,20 RON.

2. Cu referire la raportul curent din data de 24.04.2014, prin intermediul caruia Zentiva SA informa cu privire la incheierea cu Zentiva a.s. a unor contracte cadru de prestari servicii, Zentiva SA informeaza:

*(i) Valoarea cumulata a contractului cadru de prestari servicii avand ca obiect efectuarea de catre Zentiva SA catre Zentiva a.s. de servicii de promovare in legatura cu comercializarea pe piata din Romania a medicamentelor Zentiva aparinand unor entitati afiliate din cadrul grupului, precum si a contractului de prestari servicii avand ca obiect servicii regulatory (inregistrare produse noi, inregistrare variatii produse existente,*





reînnoiri autorizatii de punere pe piata) cu privire la produse Zentiva aparținând unor entități afiliate din cadrul grupului, în perioada 2014-2016, este de 30.342.207 RON.

De asemenea, data de încheiere a celor două contracte cadru de prestări servicii este 19.04.2014.

Potrivit înregistrărilor contabile existente în cadrul Zentiva SA, la data prezentului raport curent, valoarea creanțelor reciproce ale partilor contractante este următoarea:

- Creanțe Zentiva SA de încasat de la Zentiva a.s.: 146.729 RON;
- Creanțe Zentiva a.s de încasat de la Zentiva SA: 0 RON.

**3.** Cu referire la raportul curent din data de 13.10.2010 prin intermediul caruia S.C. Zentiva SA informează cu privire la încheierea unui contract cadru de furnizare medicamente cu ECZACIBASI-ZENTIVA SAGLIK URUNLERI VE TICARET A.S. în cadrul caruia Zentiva achiziționează produse farmaceutice, precum și la raportul suplimentar din data de 31.01.2011 având ca obiect raportarea valorii contractului pentru anul 2010, Zentiva SA informează:

*(i)* Valoarea cumulată a contractului contract cadru de furnizare medicamente, în perioada 2011-2016, este de 7.666.951 RON.

Potrivit înregistrărilor contabile existente în cadrul Zentiva SA, la data prezentului raport curent, valoarea creanțelor reciproce ale partilor contractante este următoarea:

- Creanțe Zentiva SA de încasat de la ECZACIBASI-ZENTIVA SAGLIK URUNLERI VE TICARET A.S.: 580.156,07 RON;
- Creanțe ECZACIBASI-ZENTIVA SAGLIK URUNLERI VE TICARET A.S.de încasat de la Zentiva SA: 0 RON.

**4.** Cu referire la rapoartele curente din data de 27.09.2011, 10.04.2012, respectiv 02.02.2017, prin intermediul cărora Zentiva SA informează cu privire la încheierea cu Sanofi Wintrop Industrie a unui contract cadru de prestări servicii, respectiv a unor contracte de licență și furnizare medicamente, Zentiva SA informează:

*(i)* Valoarea cumulată a contractului cadru de prestări servicii având ca obiect efectuarea de către Zentiva SA către Sanofi Wintrop Industrie de servicii de promovare, consultanță, regulatory și alte servicii în legătură cu comercializarea pe piața din România a medicamentelor Zentiva aparținând unor entități afiliate din cadrul grupului, în perioada 2011-2016, este de 136.926.402 RON.

*(ii)* Valoarea cumulată a contractelor de licență și furnizare medicamente în temeiul caruia Zentiva SA furnizează către Sanofi Wintrop Industrie produse farmaceutice și licențiază Sanofi Wintrop Industrie să distribuie aceste produse, în perioada 2011-2016, este de 609.031.206 RON.

Potrivit înregistrărilor contabile existente în cadrul Zentiva SA, la data prezentului raport curent, valoarea creanțelor reciproce ale partilor contractante este următoarea:

- Creanțe Zentiva SA de încasat de la Sanofi Wintrop Industrie: 58.478.534,13 RON;
- Creanțe Sanofi Wintrop Industrie de încasat de la Zentiva SA: 5.809.490,49 RON.

**5.** Cu referire la raportul curent din data de 15.07.2013 prin intermediul caruia S.C. Zentiva SA informează cu privire la încheierea cu Sanofi India Limited a unui contract de prestări servicii având ca obiect efectuarea de către Zentiva SA de servicii de control de calitate și eliberare pe piața a unor produse farmaceutice fabricate de către Sanofi India Limited, Zentiva SA informează:

*(i)* Valoarea cumulată a contractului de prestări servicii având ca obiect efectuarea de către Zentiva SA de servicii de control de calitate și eliberare pe piața a unor, în perioada 2011-2016, este de 6.928.547 RON.

Potrivit inregistrarilor contabile existente in cadrul Zentiva SA, la data prezentului raport curent, valoarea creantelor reciproce ale partilor contractante este urmatoarea:

- Creante Zentiva SA de incasat de la Sanofi India Limited: 0 RON;
- Creante Sanofi India Limited de incasat de la Zentiva SA: 0 RON.

**6.** Cu referire la raportul curent din data de 08.06.2015 prin intermediul caruia S.C. Zentiva SA informa cu privire la incheierea cu Sanofi Aventis Group a unui un contract avand ca obiect (re)facturarea catre Sanofi Aventis Group a costurilor aferente activitatii unei Platforme Globale de Achizitii, Zentiva SA informeaza:

*(i)* Valoarea cumulata a contractului contract cadru de furnizare medicamente, in perioada 2014-2016, este de 3.125.225 RON.

Potrivit inregistrarilor contabile existente in cadrul Zentiva SA, la data prezentului raport curent, valoarea creantelor reciproce ale partilor contractante este urmatoarea:

- Creante Zentiva SA de incasat de la Sanofi Aventis Group: 425.824 RON;
- Creante Sanofi Aventis Group de incasat de la Zentiva SA: 0 RON.

**7.** Cu referire la raportul curent din data de 17.09.2013 prin intermediul caruia S.C. Zentiva SA informa cu privire la incheierea cu Sanofi SA a unui un contract de management al lichiditatilor avand ca obiect urmatoarele operatiuni:

- Participarea Zentiva SA in cadrul structurii de management al lichiditatilor in cadrul unui sistem centralizat gestionat de Sanofi SA (operatiuni de cash pooling);
  - Operatiuni de compensare a sumelor de incasat/plata de la/catre alte entitati din grupul Sanofi, in cadrul unui sistem centralizat gestionat de Sanofi SA (operatiuni de netting);
  - Operatiuni de hedging valutar in cadrul unui sistem centralizat gestionat de Sanofi SA;
- Zentiva SA informeaza:

*(i)* Valoarea cumulata a contractului de management al lichiditatilor, in perioada 2014-2016, este de 1.262.441 RON.

Cu privire la modalitatea de stabilire a valorii acestui contract, facem precizarea ca s-au avut in vedere exclusiv sumele platite si/sau incasate de Zentiva SA iar nu miscarile de capital aferente operatiunilor specifice managementului lichiditatilor.

Potrivit inregistrarilor contabile existente in cadrul Zentiva SA, la data prezentului raport curent, valoarea creantelor reciproce ale partilor contractante este urmatoarea:

- Creante Zentiva SA de incasat de la Sanofi SA.: 0 RON;
- Creante Sanofi SA de incasat de la Zentiva SA: 0 RON.

**8.** Cu referire la contractul de licenta si a unui contract de prestari servicii incheiate cu Zentiva Group a.s. in cursul anului 2009, respectiv 2008, Zentiva SA informeaza:

*(i)* Valoarea cumulata a contractului de licenta precum si a contractului de prestari servicii, in perioada 2011-2016, este de 109.035.406 RON.

Potrivit inregistrarilor contabile existente in cadrul Zentiva SA, la data prezentului raport curent, valoarea creantelor reciproce ale partilor contractante este urmatoarea:

- Creante Zentiva SA de incasat de la Zentiva Group a.s: 0 RON;
- Creante Zentiva Group a.s de incasat de la Zentiva SA: 3.449.159,74 RON.

**9.** Cu referire la contractul cadru de prestari servicii incheiat cu Zentiva k.s. incheiat in cursul anului 2009, avand ca obiect servicii regulatory (inregistrare produse noi, inregistrare variatii produse existente, reinnoiri





autorizatii de punere pe piata) cu privire la produse Zentiva aparinand unor entitati afiliate din cadrul grupului, Zentiva SA informeaza:

(i) Valoarea cumulata a contractului cadru de prestari servicii, in perioada 2011-2016, este de 33.371.470 RON

Potrivit inregistrarilor contabile existente in cadrul Zentiva SA, la data prezentului raport curent, valoarea creantelor reciproce ale partilor contractante este urmatoarea:

- Creante Zentiva SA de incasat de la Zentiva k.s.: 28.905,03 RON;
- Creante Zentiva k.s de incasat de la Zentiva SA: 0 RON.

Sumele mentionate in cadrul prezentului raport curent nu includ TVA.

Totodata facem precizarea ca in cursul urmatoarei perioade vom reveni cu un raport suplimentar cu privire la valoarea aferenta anului 2017 a contractelor cadru relevante incheiate cu societati afiliate.

**ZENTIVA SA**  
**Simona Cocos**  
*Director General*

**Raport curent**

**Raport curent conform** - *art 82 din Legea 24/2017 si art. 113 lit. G din Regulamentul nr.1/2006*

**Data raportului:** - 15.12.2017

**Denumirea entitatii emitente** - *S.C. ZENTIVA S.A.*

**Sediul social:** - *Bd. Theodor Pallady nr.50, Bucuresti*

**Numarul de Tel. / Fax:** - *021-3047200 /021-345.40.04*

**Cod unic de inregistrare:** - *336206*

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**Capital social subscris si varsat** - *41.696.115 RON*

**Piata reglementata pe care se tranzactioneaza valorile mobiliare emise** - *Bursa de valori Bucuresti*

**Evenimentele importante de raportat:**

1. Zentiva SA informeaza ca in data de 15.12.2017 a incheiat cu Zentiva k.s. un act aditional la Contractul de Cercetare si Dezvoltare incheiat in data de 1 Ianuarie 2006.

Obiectul actului juridic/aditional consta in modificarea tarifului orar aplicabil activitatilor de cercetare si dezvoltare precum si a altor servicii realizate in baza contractului. De asemenea, s-a reglementat si o marja aplicabila, stabilita in conformitate cu politicile interne aplicabile privind prețurile de transfer.

Facem precizarea ca, acest act juridic/act aditional nu are o valoare specifica, dispozitiile acestuia fiind avute in vedere in ceea ce priveste reglementarea aspectelor mentionate.

Potrivit inregistrarii contabile existente in cadrul Zentiva SA, la data de 15.12.2017 nu exista creante reciproce intre cele doua parti contractuale.

**SC ZENTIVA SA**  
**Simona Cocos**  
*Director General*