To:
BURSA DE VALORI BUCUREȘTI S.A.
AUTORITATEA DE SUPRAVEGHERE FINANCIARĂ

CURRENT REPORT

Prepared in accordance with Law No. 24/2017 on financial instruments issuers and market operations, ASF Regulation no. 5/2018 on issuers of financial instruments and market operations

Date of report	**28.07.2023**
Name of the Company	**PROMATERIS S.A.**
Registered Office	**Șos. București – Târgoviște Nr. 1, Buftea, Ilfov, Romania**
Phone	**+40 786 083 603**
Email	**shares@promateris.com**
Registration nr. with Trade Registry	**J23/835/2018**
Fiscal Code	**RO 108**
Subscribed and paid share capital	**2.869.749,9 lei**
Total number of shares	**28.697.499**
Market where securities are traded	**Main Market of the Bucharest Stock Exchange, Standard Category, symbol PPL**

Important events to be reported: Independent Auditor Report on the analysis of reported transactions for H1/2023 according to Article 108 of Law No. 24/2017.

PROMATERIS S.A. submits for publication the Independent Auditor Report on the analysis of reported transactions for H1/2023 according to Article 108 of Law No. 24/2017.

We enclose the auditor's report on the analysis of reported transactions.

CHIEF EXECUTIVE OFFICER,

Tudor Alexandru GEORGESCU

Deloitte.

Deloitte Audit S.R.L.
Clădirea The Mark Tower,
Calea Griviței nr. 82-98,
Sector 1, 010735
București, România

Tel: +40 21 222 16 61
Fax: +40 21 222 16 60
www.deloitte.ro

INDEPENDENT LIMITED ASSURANCE REPORT
ON THE INFORMATION INCLUDED IN THE CURRENT REPORT PREPARED BY THE COMPANY IN ACCORDANCE WITH THE PROVISIONS OF LAW NO. 24/2017, AS REVISED, AND FSA REGULATION NO. 5/2018

To: Board of Directors
Promateris S.A.

We have been contracted by **Promateris S.A.** (herein after referred to as "**the Company**") in order to report according to the requirements of Law no. 24/2017 on issuers of financial instruments and market operations, as revised (herein after referred to "**Law no. 24/2017**") on the information included in the accompanying current report (dated July 6th 2023) ("**Current Report**"), which was prepared by the Company in accordance with article 108 from Law 24/2017, and the provisions of Regulation no. 5/2018 of the Financial Supervisory Authority (herein after referred to as "**FSA**"), to report to the FSA and the Bucharest Stock Exchange ("**BSE**") for the period **January 01, 2023 – June 30, 2023**, in the form of a limited assurance conclusion.

Limited assurance is a lower level of assurance and it is not a guarantee that an assurance engagement conducted in accordance with International Standard on Assurance Engagements (**ISAE**) will always detect a material misstatement when it exists.

Specific Scope

The scope of our report is exclusively that laid down in the first paragraph hereof, and our report is prepared for the information of the Company, of the BSE and the FSA and shall not be used for any other purpose. Our report shall not be deemed adequate for use by any party that wishes to acquire rights towards us, other than the Company, for any purpose or in any context.

Any party other than the Company, which gains access to our report or a copy hereof and choses to rely on our report (or a portion hereof), shall do so on its own responsibility. Our engagement was conducted so as to report on such matters that we must report in an independent limited assurance report, and not for other purposes. This report refers only to the elements mentioned hereunder and does not extend to the Company's financial statements or other reports issued by the Company, individually or as a whole.

Management's Responsibility

The Company's management is responsible for the preparation of the Current Report and conclusion of the transactions reported in accordance with Law no. 24/2017 and FSA Regulation no. 5/2018, as revised. Moreover, the Company's management is responsible for the design, implementation and maintenance of internal controls that enable the preparation of Current Report that are free from material misstatements, whether due to fraud or error. The Company's management is also responsible to make sure that the supporting documents underlying the preparation of the Current Report and evidence provided to the auditor are complete, correct and justified.

Auditor's Responsibility

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance engagements other than audits or reviews of historical financial information. This standard requires that we comply with ethical requirements, plan and perform the assurance engagement to obtain limited assurance about the Current Report.

Our firm applies International Standard on Quality Management 1 ("**ISQM1**") and, accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants ("**IESBA Code**"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The procedures selected depend on the auditor's judgment and understanding of the reported transaction included in the Current report, and of other circumstances of the engagement, as well as on our considerations as to the areas where material misstatements might arise. In obtaining an understanding of the reported transaction included in the current report, we have taken into consideration the process used by the Company for concluding the transactions and preparing and presenting the current report in accordance with Law no. 24/2017 and FSA Regulation 5/2018, for the purpose of determining the assurance procedures applicable in the given circumstances, but not for the purpose of expressing a conclusion on the efficacy of the process or of the Company's internal control for concluding the reported transaction included in the Current report and for preparing and presenting the Current report.

The procedures include, in particular, making enquiries of those in charge of financial reporting and risk management, as well as additional procedures aimed at obtaining evidence on the information included in the Current report.

The procedures of obtaining evidence in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

As regards the Company's current report, in order to assess the justified and correct nature of the significant transactions reported in such report, we have conducted the following procedures:

1) We have obtained from the Company the accompanying Current report and details on the transactions included in such report.

2) We have requested the documentation regarding the authorised signatures and checked whether the persons approving such report are the Company's authorised representatives.

3) For the contracts presented in the Current Report, we have verified whether the details match the documentation pertaining to such contracts: the parties who signed the supporting documents; the date when the documentation was signed and the nature thereof; description of the type of goods/services indicated in the documentation; the aggregated value of the transactions pertaining to the contracts and, where applicable, guarantees and penalties established, payment terms and methods, the related contractual terms and conditions. We obtained the breakdown of the transactions pertaining to the contracts and we checked that the totals agree with the amounts included in the Company's Current report and we considered whether the breakdown provided are consistent with the accounting records of the Company.

4) We performed inquiries with the Company's management to understand that the transactions are authorised by the appropriate management responsible persons in line with the internal policies of the Company and that the Company reported all the transactions in accordance with the requirements of Law 24/2017 as subsequently amended and with FSA regulation 5/2018 requirements.

5) For the transactions analysed, to the extent there is a market price for the goods or services provided between the Company and its affiliates, we have discussed with the Company's management the pricing of such goods or services and whether, on a case by case basis, the agreed upon prices are consistent with those applied by other (third) parties for similar goods or services and whether the related contracts are approved by the board of directors or the supervisory board of the Company.

   If there are no market prices available, we have analysed whether such transactions are carried out based on the Company's internal procedures regarding the substantiation of the pricing and, respectively, whether the related contracts are approved by the Company's board of directors or supervisory board in accordance with its internal procedures.

Our procedures have been conducted only for the transactions included in the accompanying Current Report, which related to the period **January 01, 2023 – June 30, 2023.** We have not conducted any procedures to check whether Current Report include all the transactions that the Company should report as per article 108 from Law 24/2017.

The procedures performed do not constitute an audit according to the International Standards on Auditing, nor an examination of the effectiveness of the Company's internal control systems, or an examination of compliance with laws, regulations, or other matters. Accordingly, our performance of the procedures does not result in the expression of an opinion, or any other form of assurance on the Company's internal control systems or its compliance with laws, regulations, or other matters.

The assurance provided by our procedures should therefore be considered at the light of these limitations on the nature and extent of evidence-gathering procedures performed.

We believe that our evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Conclusion

Our conclusion was formed on the basis of and considering the matters presented in this independent limited assurance report. Based on the procedures described above and the evidence obtained, **nothing has come to our attention** that causes us to believe that:

a) the information included in the accompanying Current report is not **consistent** in all material respects with the **supporting documents** made available to us by the Company.

b) the information included in the accompanying Current report is not **consistent** in all material respects with the **requirements of Law no. 24/2017 and FSA Regulation 5/2018**, as regards the signatories of the supporting documents; the date when the documentation was signed and the nature thereof; the description of the type of goods/services referred to in the documentation; the achieved or estimated aggregate value of the contracts, and, if applicable, guarantees and penalties established, payment terms and methods, the related contractual terms and conditions.

c) the contracts underlying the transactions reported and analysed have not **been duly authorised** by the Company's representatives and have not been approved by the Company's board of directors and supervisory board.

d) the prices agreed upon by the parties have not **been mutually accepted** based on the type of goods/services and other terms and conditions stipulated, as applicable, in the agreements between the parties and have not been determined according to the criteria mentioned at item 5) of the list of procedures herein above.

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

Ion Efros

For signature, please refer to the original Romanian version.

Bucharest, Romania
July 28th, 2023

Annex

1. Current Report forming the subject matter of this limited assurance report.

PROMATERIS

Către:
BURSA DE VALORI BUCUREŞTI S.A.
AUTORITATEA DE SUPRAVEGHERE FINANCIARĂ

RAPORT CURENT

Întocmit în conformitate cu Legea nr. 24 /2017 privind emitenţii de instrumente financiare şi operaţiuni de piaţa, Regulamentul ASF nr. 5/2018 privind emitenţii de instrumente financiare şi operaţiuni de piaţă şi/sau Codul Bursei de Valori Bucureşti pentru Sistemul Multilateral de Tranzacţionare.

Data raportului	**06.07.2023**
Denumirea societăţii	**PROMATERIS S.A.**
Sediul social	**Şos. Bucureşti – Târgovişte Nr. 1, Buftea, Ilfov, România**
Telefon	**0786083603**
Email	**shares@promateris.com**
Nr. înreg. la ONRC	**J23/835/2018**
Cod unic de înregistrare	**108**
Capital social subscris şi vărsat	**2.869.749,9 lei**
Număr de acţiuni	**28.697.499**
Piaţa de tranzacţionare	**Piaţa Principală a Bursei de Valori Bucureşti, Categoria Standard, simbol PPL**

Evenimente importante de raportat: Tranzacţii de tipul celor enumerate la art. 108 din Legea nr. 24/2017.

1. Partile Contractante:
- PROMATERIS S.A.
- BIODECK S.A.– parte afiliata

2. **Date cu privire la natura actului (data incheierii, valoarea si descrierea obiectului contractului)**

Conform descrierii din tabelul de mai jos:

Nr. crt.	Persoana juridica cu care PROMATERIS a incheiat actul juridic	Data incheierii actului	Natura actului	Obiectul actului	Valoarea actului	Creantele reciproce totale intre parti la data de 30.06.2023	Garantiile constituite	Dobanda	Penalitati	Termenele si modalitatile de plata
1	BIODECK S.A.	27.04.2017	Contract	Chirie spatiu	Valoarea totala a tranzactiilor, de la data de 01.01.2023 pana la data de 30.06.2023 este de 107.126 RON fara TVA	Datorii ale Biodeck: 38.983 RON cu TVA inclus Datorii ale Promateris: 0 lei	Nu exista	Nu exista	0,1% / zi, depasire scadenta	Termen de plata: 30 de zile de la data primirii facturii. Modalitate de plata: virment bancar
2	BIODECK S.A.	31.01.2018	Act aditional 64 la contractul de vanzare cumparare nr. 1 / 31.01.2018	Vanzare cumparare produse	Valoarea totala a tranzactiilor, de la data de 01.01.2023 pana la data de 30.06.2023 este de 27.364.074 RON fara TVA	Datorii ale Biodeck: 5.042.790 RON cu TVA inclus Datorii ale Promateris: 0 lei	Nu exista	Nu exista	0,1% / zi, depasire scadenta	Termen de plata: 90 de zile de la data primirii facturii. Modalitate de plata: virment bancar
3	BIODECK S.A.	11.10.2022	Contract de procesare materii prime efectuata de catre Promateris nr. 2022111001 /11.10.2022	Procesare	Valoarea totala a tranzactiilor, de la data de 01.01.2023 pana la data de 30.06.2023 este de 5.700.263 RON fara TVA	Datorii ale Biodeck: 0 RON cu TVA inclus Datorii ale Promateris: 0 lei	Nu exista	Nu exista	0,1% / zi, depasire scadenta	Termen de plata: 90 de zile de la data primirii facturii. Modalitate de plata: virment bancar
4	BIODECK S.A.	08.02.2023	Contractul de subinchiriere din 08.02.2023 pe o perioada de un an cu posibilitate de prelungire	Subinchiriere spatiu	Valoarea totala a tranzactiilor, de la data de 01.01.2023 pana la data de 30.06.2023 este de 65.397 RON fara TVA	Datorii ale Biodeck: 0 RON cu TVA inclus Datorii ale Promateris: 58.442 lei	Nu exista	Nu exista	0,1% / zi, depasire scadenta	Termen de plata: 30 de zile de la data primirii facturii. Modalitate de plata: virment bancar

DIRECTOR GENERAL,

Tudor Alexandru GEORGESCU