

COMPA S.A. Sibiu

Separate statement of profit or loss and other comprehensive income for the year ended on 31.12.2018

(All amounts are expressed in RON, unless otherwise specified)

EXPLANATION	Note	31.12.2018	31.12.2017 restated
Revenues	15	752.507.249	703.620.521
Other revenues	15	11.072.409	9.871.563
Total revenues		763.579.658	713.492.084
Changes in inventories of finished goods and work in progress	16	3.079.966	-2.975.317
Raw materials and consumables	16	-491.641.971	-453.507.242
Employee benefit expense	18	-144.134.777	-130.381.206
Depreciation and amortization expense	4, 5; 16	-40.304.549	-41.473.123
Third parties services	16	-41.209.570	-37.100.368
Other expenses	16	-8.235.038	-6.293.918
Total expenses		-722.445.939	-671.731.174
Operating Results	17	41.133.719	41.760.911
Financial income	19	1.374	408
Financial expenses (expenditures)	19	-465.295	-518.478
Other financial returns / losses	19	-1.847.215	-10.639
Net financing costs		-2.311.136	-528.709
Profit before income tax		38.822.583	41.232.202
(Expenses) / Income from deferred tax	10	-317.885	-232.495
Expense with current tax	10	-3.076.123	-4.181.141
Net profit for the period		35.428.575	36.818.566
Other comprehensive income, of which			
- other items of comprehensive income that will not be reclassified subsequently in profit or loss:			
Income tax relating to other comprehensive income	10	1.233.650	255.920
Other incomes of global result, net of tax		1.233.650	255.920
Total global result of the year		36.662.225	37.074.486
Unbound basic result per share / diluted	20	0,16	0,17

NOTE:

In 2018, the Company made entries that corrected some accounting errors for the year 2017, which led to the following changes:

- Increasing Income by RON 206,928

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- Increase of expenses with Stock differences by RON 1,323,608
- the increase of expenditures on raw materials and consumables used by RON 19,629
- Increasing the Employee Benefits Expenditures by RON 684,539
- the increase in the costs of Services provided by third parties by RON 207,400
- Increase Other expenses by RON 508,720
- the increase of Expenses with deferred tax by RON 3,561
- the decrease of current tax income tax by RON 99,263

Also, the amendments valid on January 1, 2018 of IFRS 15 - Income from contracts with customers, determined the following revisions of data for the year 2017:

- decrease of Income by 6 RON 28,695
- Increase of expenses with Stock differences by RON 1,323,608
- decrease of the Expenses with depreciation and depreciation with RON 755,050

The data for the year 2017 presented in the financial statements for the year ended December 31, 2018 were adjusted with the corrections / revisions mentioned.

CEO,
Ioan DEAC

CFO,
Ioan MICLEA