

COMPA S.A. Sibiu
Separate statement regarding the changes in equity capital for the year ended on 31.12.2018
(All amounts are expressed in **RON**, unless otherwise specified)

Equity capital item	Registered Capital	Capital Adjustments	Legal reserves	Legal reserves adjustments	Reassessment reserves	Other reserves	Other reserves Adjustments	Retained earnings	Total
Balance on January 1st 2018	21.882.104	0	4.376.421	22.679.066	82.062.778	149.449.677	442.991	85.508.823	366.401.860
Net profit for the period								36.818.566	36.818.566
Other elements of the comprehensive income, from which:	0	0	0	0	0	255.920	0	0	255.920
Income tax related to other comprehensive income						255.920			255.920
Transactions with shareholders recorded directly in equity, from which:	0	0	0	0	0	37.279.636	0	-37.279.636	0
Retained earnings to reserves								0	0
Allocation to legal reserves		0				37.279.636		-37.279.636	0
Balance at December 31 2017	21.882.104	0	4.376.421	22.679.066	82.062.778	186.985.233	442.991	85.047.753	403.476.346

Equity capital item	Registered Capital	Capital Adjustments	Legal reserves	Legal reserves adjustments	Reassessment reserves	Other reserves	Other reserves Adjustments	Retained earnings	Total
Balance on January 1st 2017	21.882.104	0	4.376.421	22.679.066	82.062.778	186.985.233	442.991	85.047.753	403.476.346
Net profit for the period								35.428.575	35.428.575
Other elements of the comprehensive income, from which:	0	0	0	0	-275.492	1.233.650	0	0	958.158
Transfer of reserves to result					-275.492				-275.492
Income tax related to other comprehensive income						1.233.650			1.233.650
Transactions with shareholders recorded directly in equity, from which:	0	0	0	0	0	38.606.880	0	-38.317.037	289.843
Correcting the errors of the previous exercise								14.351	14.351
Transfer of reserves to result								275.492	275.492
Profit distribution		0				38.606.880		-38.606.880	0
Balance at December 31 2017	21.882.104	0	4.376.421	22.679.066	81.787.286	226.825.763	442.991	82.159.291	440.152.922

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In 2018, the Company made entries representing the correction of some accounting errors for the year 2017.

These recordings led to the decrease of the current profit of 2017 by 1,114,096 lei.

The amendments valid on 01.01.2018 of IFRS 15 - Receipts from contracts with customers required the recognition of inventory income available to the client at the time of transfer of control over them.

Changing accounting policies on revenue recognition has led to records that have led to the following changes in equity for the year 2017:

- the recording of the retained earnings arising from the change in accounting policies for the years prior to 2017 in the amount of RON 241,035
- modifying the current profit of 2017, in the sense of diminishing it, with the amount of 165,692 lei

The data for the year 2017 presented in the financial statements for the year ended 31.12.2018 were adjusted with the corrections mentioned.

The changes in equity were as follows:

Changing reasons	Own equity element	2018-2017
Transfer of revaluation reserves to Reported result representing surplus from revaluation reserves	Revaluation reserves	-275.492
	Reported result representing surplus from revaluation reserves	275.492
Distribution of the previous year's net profit to its own development sources, according to Hot. GMS / 04.2017 and GMS/04.2018, respectively	Other reserves	20.610.532
Distribution of the current year's net profit to its own development sources, in accordance with GEO 19/2014, on the exemption of reinvested profit tax		17.996.347
Determination of deferred income tax on own capital	Current and deferred income tax recognized on own capital	1.233.650
Decrease Reported result from changes in accounting policies	Reported result from changes in accounting policies	-151.342
Registration of Reported result from correcting accounting errors	Reported result from correcting accounting errors	-1.114.096
Decrease in profit for the current year compared to the previous year	Profit current year	-1.389.991
Increase in current year's profit attributed to its own development sources compared to the previous year	Distribution of profit	-508.525
Total changes		36.676.575

CEO,
Ioan DEAC

CFO,
Ioan MICLEA