

COMPA S.A. Sibiu
Consolidated statement of financial position for the year ended 31.12.2018
(all amounts are expressed in RON, unless otherwise specified)

INDICATORS	Note	31.12.2018	31.12.2017 restated
ASSETS			
FIXED ASSETS:			
Tangible assets	4.1	342.155.388	316.829.136
Intangible assets	5	3.534.152	3.139.726
Real estate investment		40.768.728	40.561.717
Other receivables (grants and settlement of ventures operations)		668.703	0
Other receivables	7	117.948	116.684
Deferred tax asset	11	1.720.637	793.559
FIXED ASSETS - TOTAL		388.965.556	361.440.822
CURRENT ASSET:			
Inventories	8	111.661.748	99.786.599
Trade and other receivables	6	163.532.433	137.808.696
Other receivables (grants and settlement of ventures operations)	6	10.550.680	0
Cash and cash equivalents	9	3.267.685	2.867.158
CURRENT ASSETS - TOTAL		289.012.546	240.462.453
TOTAL ASSETS		677.978.102	601.903.275
EQUITY			
Share capital	11	21.882.104	21.882.104
Own shares	11	-64.910	-64.910
Losses related to own shares	11	-45.961	-45.961
Reserves	11	316.703.787	276.804.533
Reserve adjustment		23.151.094	23.151.094
Retained earnings:	11		83.065.436
Retained earnings derived from the first-time adoption of IAS 29	11	-677.389	-677.389
Minority interests	11	169.473	148.060
TOTAL SHAREHOLDERS' EQUITY		444.861.023	407.700.475
LIABILITIES			
LONG TERM DEBT			
Financial debts	12	60.770.375	40.442.359
Deferred revenues (deferred income, grants)	13	32.224.372	26.886.009
Other debts	13	24.454	0
Provisions	14	135.645	135.645
TOTAL LONG TERM DEBT		93.154.846	67.464.013

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CURRENT LIABILITIES			
Financial liabilities	12	628.375	997.497
Trade and other payables	13	117.849.642	107.541.383
Other liabilities	13	12.587.555	11.674.817
Debts from contracts with customers	13	3.515.725	2.740.650
Current tax liabilities	10	70.885	93.978
Income in advance (upfront revenues, subsidies)	13	5.310.051	3.690.462
TOTAL CURRENT LIABILITIES		139.947.882	126.738.789
TOTAL LIABILITIES		233.102.728	194.202.802
TOTAL EQUITY AND LIABILITIES		677.949.094	601.827.933

NOTE:

In 2018, the Company made entries representing the correction of some accounting errors for the year 2017 that caused the following changes:

- the decrease of the reported result by RON 1,114,096
- increase Other debts by RON 1,193,257
- the decrease of current tax liabilities by RON 96,049

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 the deferred tax receivable by RON 14,388
- decrease of the Stocks by RON 4,705,780
- the increase of trade receivables and other receivables by RON 4,795,473
- the decrease of the reported result by RON 1,022,937
- the decrease of Current Provisions by RON 2,740,650

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

CEO,
Ioan DEAC

CFO,
Ioan MICLEA