

COMPA S.A. Sibiu

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

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

EXPLANATION	Note	31.12.2018	31.12.2017 restated
Revenues	15	756.505.986	707.491.620
Other revenues	15	11.163.809	10.062.563
TOTAL REVENUES		767.669.795	717.554.183
Changes in inventories of finished goods and work in progress	16	3.184.244	-2.886.534
Raw materials and consumables	16	-497.394.870	-458.699.219
Employee benefit expense	18	-149.458.100	-135.355.854
Depreciation and amortization expense	4.1;5; 16	-41.310.646	-42.399.919
Third parties services	16	-32.524.492	-29.231.244
Other expenses	16	-8.371.694	-6.523.024
TOTAL EXPENSES		-725.875.558	-675.095.794
Operating Results	17	41.854.923	42.655.643
Financial income	19	1.381	413
Financial expenses (expenditures)	19	-525.042	-596.369
Other financial returns / losses	19	-1.857.473	-38.317
Net financing costs		-2.381.134	-634.273
Profit before income tax		39.413.103	41.824.116
(Expenses) / Income from deferred tax	10	-317.566	-234.386
Expense with current tax	10	-3.179.629	-4.299.363
Net profit for the period, of which:		35.915.908	37.290.367
Attributable non-controlling interests		21.416	23.233
Attributable Parent Company		35.894.492	37.267.134
Other comprehensive income, of which			
Income tax relating to other comprehensive income	10	1.230.292	252.553
Oher incomes of global result, net of tax		1.230.292	252.553
Total global result of the year		37.146.200	37.542.920
Attributable non-controlling interests	20	21.413	23.163
Attributable Parent Company	20	37.124.787	37.519.757
Unbound basic result per share / diluted	20	0,16	0,17

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NOTE:

In 2018, the Group made entries correcting accounting errors for the year 2017 that caused the following changes:

- Increasing the Employee Benefits Expenditures by RON 684,539
- Increase Other expenses by RON 508,720
- the increase of Expenses with deferred tax by RON 31,561
- the decrease of the current income tax expense 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:

- decreasing revenues by RON 628,695
- the increase of the expenses with the stock differences by RON 1,323,608
- decrease of the Expenses with depreciation and depreciation by RON 1,755,050

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

CEO,
Ioan DEAC

CFO,
Ioan MICLEA