

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

Equity capital item	Registered Capital	Own shares	Losses related to own shares	Legal reserves	Legal reserves adjustments	Reassessment reserves	Other reserves	Other reserves Adjustments	Reported result	Retained earnings	Minority interests	TOTAL
Balance on January 1 <sup>st</sup> 2017	21.882.104	-64.910	-45.961	4.885.314	22.679.066	82.062.778	152.083.340	472.028	85.837.861	369.791.620	124.916	369.916.536
Net profit for the period									37.267.134	37.267.134		37.267.134
Other elements of the comprehensive income:						0	252.553	0		252.553		252.553
Revaluation of tangible assets												
Creating legal reserves										0		0
Profit tax on other items of comprehensive income												
Transactions with shareholders recorded directly in equity, from which							252.553	0		252.553		252.553
Transfer reserves to result				20.606	0	0	37.499.942	0	-12.306	37.508.242	23.144	37.531.386
Profit sharing				20.606			37.499.942		-12.306	37.508.242	23.144	37.531.386
Balance on 31.12. 2017	21.882.104	-64.910	-45.961	4.905.920	22.679.066	82.062.778	189.835.835	472.028	85.825.555	407.552.415	148.060	407.700.475

  

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Balance on January 1 <sup>st</sup> 2018	21.882.104	-64.910	-45.961	4.905.920	22.679.066	82.062.778	189.835.835	472.028	85.825.555	407.552.415	148.060	407.700.475
Net profit for the period									35.894.491	35.894.491		35.894.491

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Other elements of the comprehensive income:						-275.492	1.230.292	0		954.800		954.800
Transfer to the retrieved result						-275.492				-275.492		-275.492
Profit tax on other items of comprehensive income							1.230.292	0		1.230.292		1.230.292
Transactions with shareholders recorded directly in equity, from which				20.967	0	0	38.923.487	0	-2.760.119	36.184.335	21.413	36.205.748
Transfer from revaluation reserves									275.492			275.492
Profit sharing				20.967			38.923.487		-3.035.611	35.908.843	21.413	35.930.256
Balance on 31.12. 2018	21.882.104	-64.910	-45.961	4.926.887	22.679.066	81.787.286	229.989.614	472.028	83.065.436	444.691.550	169.473	444.861.023

In 2018, the Group recorded records correcting accounting errors for the year 2017.

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 also led to records that led to changes in equity for 2017.

These changes were the following:

Explanation	2017-restated	2017-Initial	Differences
Rezerve legale	4.905.920	4.905.681	239
Alte rezerve	189.835.835	189.835.872	-37
Profit an curent	37.267.134	38.553.268	-1.286.134
Rezultat reportat	48.558.421	48.295.224	263.197
Interese minoritare	148.060	147.229	831

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

**CEO**  
Ioan DEAC

**CFO**  
Ioan MICLEA