

TO:

FINANCIAL SUPERVISORY AUTHORITY - Financial Instruments and Investments Sector
BUCHAREST STOCK EXCHANGE - Regulated market

CURRENT REPORT

According to Financial Supervisory Authority Regulation no. 5/2018 regarding issuers and operations with securities and Law 297/2004 on the capital market

Report date:	31.12.2018
Name of the issuing entity:	COMP A S.A.
Registered office:	Sibiu, No. 8, Henri Coandă Street, Postal code 550234
Phone/Fax number:	+40 269 237878; +40 269 237 770
VAT no:	RO 788767
Registration number in the Trade Registry:	J32 / 129 / 1991
Subscribed and paid share capital:	21.882.103,8 lei
Regulated Market on which the issued securities are traded:	Bucharest Stock Exchange, Standard Category, symbol CMP

I. IMPORTANT EVENTS TO BE REPORTED:

Listing of important events that have occurred in connection with the company and may have, currently have or will have a significant impact on the price of securities or on securities holders.

Such important events, without limitation, are:

...

e) Other events:

THE SIMPLIFIED SEPARATE FINANCIAL STATEMENT (PRELIMINARY RESULTS) FOR THE YEAR 2018

The unaudited separate financial statement (preliminary results) for the year 2018 are prepared in accordance with International Financial Reporting Standards adopted by the European Union

Chairman & CEO,

Ioan DEAC

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

EXPLANATION	31 December 2018	31 December 2017 restated
ASSETS		
FIXED ASSETS:		
Tangible assets	338.291.016	312.366.482
Real estate Investment	42.131.314	41.542.005
Intangible assets	3.534.152	3.139.442
Other receivables grants and settlement of ventures operations)	668.703	0
Other receivables	117.948	116.684
Financial investments	1.768.450	1.768.450
Deferred tax asset	1.711.713	795.948
FIXED ASSETS - TOTAL	388.223.296	359.729.012
CURRENT ASSET:		
Inventories	115.347.913	104.322.177
Trade and other receivables	159.514.388	132.223.997
Other receivables grants and settlement of ventures operations)	10.550.680	0
Cash and cash equivalents	1.065.470	613.979
CURRENT ASSETS - TOTAL	286.478.451	237.367.081
TOTAL ASSETS	674.701.747	597.096.093
EQUITY		
Share capital	21.882.104	21.882.104
Reserves	313.050.155	273.424.432
Reserve adjustment	23.122.057	23.122.057
RETAINED EARNINGS:	82.083.949	84.972.411
Retained earnings derived from the first-time adoption of IAS 29	-648.352	-648.352
TOTAL SHAREHOLDERS' EQUITY	440.138.265	403.401.003
DEBTS		
Long term debt		
Financial debts	60.199.570	39.244.259
Other debts long term	24.454	0
Deferred revenues (deferred income, grants)	32.224.372	26.886.009

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Provisions	135.645	135.645
TOTAL LONG TERM DEBT	92.584.041	66.265.913
CURRENT DEBTS		
Trade and other payables	121.152.268	109.812.006
Other liabilities	11.990.548	11.122.229
Debts from contracts with customers	3.515.725	2.740.650
Current income tax liabilities	10.850	63.829
Deferred revenues (deferred income, grants)	5.310.051	3.690.462
TOTAL CURRENT DEBTS	141.979.441	127.429.176
TOTAL DEBTS	234.563.483	193.695.089
TOTAL EQUITY AND DEBTS	674.701.747	597.096.093

NOTE:

In the year 2018, the Group registered correction of some accounting errors corresponding to the year 2017. The data corresponding to year 2017 presented in financial statements for the year ended on 31.12.2018 was adjusted with the corrections mentioned.

Also, the amendments valid starting with January 1st, 2018 of IFRS 15 - Income from contracts with customers, have determined the cancellation of provisions for risks and expenses

established in relation to debts from customer contracts and their recognition through diminishing turnover.

This restatement did not lead to a change in the result of the exercise

CEO,
Ioan DEAC

CFO,
Ioan MICLEA

COMPA S.A. Sibiu

Preliminary individual statement of comprehensive income for the year ended 31.12.2018

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

EXPLANATION	31 December 2018	31 December 2017 (restated)
Revenues	753.409.471	702.494.166
Other revenues	11.072.409	9.871.563
TOTAL REVENUES	764.481.880	712.365.729
Changes in inventories of finished goods and work in progress	2.238.429	-1.651.709
Raw materials and consumables	-491.641.971	-453.507.242
Employee benefit expense	-144.134.777	-130.381.206
Depreciation and amortization expense	-40.304.548	-41.473.122
Third parties services	-41.209.570	-37.100.368
Other expenses	-8.235.038	-6.293.918
TOTAL EXPENSES	-723.287.476	-670.407.565
Operating Results	41.194.404	41.958.164
Financial income	1.374	408
Financial expenses (expenditures)	-465.295	-518.478
Other financial returns / losses	-1.847.215	-10.639
Net financing costs	-2.311.136	-528.709
Profit before income tax	38.883.268	41.429.455
(Expenses) / Income from deferred tax	-317.885	-264.056
Expense with current tax	-3.061.772	-4.181.141
Net profit for the period	35.503.611	36.984.258
Other comprehensive income, of which:		
Reassessment of tangible assets		
Income tax relating to other comprehensive income	1.233.650	255.920
Other incomes of global result, net of tax	1.233.650	255.920
TOTAL GLOBAL RESULT OF THE YEAR	36.737.261	37.240.178
Unbound basic result per share / diluted	0,16	0,17

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CEO

Ioan DEAC

CFO,

Ioan MICLEA