To

FINANCIAL SUPERVISORY AUTHORITY Financial Instruments and Investments Sector

Bucharest Stock Exchange - Regulated Market

CURRENT REPORT

pursuant to ASF Regulation no.5/2018 on issuers and operations with securities

Report date :	28th February 2025
Name of the issuing company:	COMPA S. A.
Social headquarters:	Sibiu, Coandă Street nr. 8, CP 550234
Phone/ fax number	0269 237 878; 0269 237 770
VAT no:	RO 788767
Order Number in the Trade Register	J1991000129321
Share capital :	21.882.103,8 lei

Regulated Market on which the issued securities are traded: Bucharest Stock Exchange - Standard Category (symbol CMP)

LEI Code 315700EXV87GJDVUUA14

SIGNIFICANT REPORTABLE EVENTS

List any material events that have occurred in relation to the company that may have or will have a significant impact on the price of the securities or the security holders.

Such significant events include, but are not limited to, the following:

e) OTHER EVENTS:

PRELIMINARY UNAUDITED SIMPLIFIED UNAUDITED CONDENSED CONSOLIDATED AND INDIVIDUAL FINANCIAL RESULTS FOR THE FINANCIAL YEAR 2024

The unaudited preliminary simplified unaudited condensed consolidated and individual financial results for the financial year 2024 are prepared in accordance with International Financial Reporting Standards.

Economic and Financial separate Indicators registered by Compa at 31.12.2024.

Between 01.01.2024-31.12.2024 Compa registers the following economic and financial indicators:

Separate indicators	**2024** preliminary	**2023**	**%**
Turnover	**604,023,987**	**767,200,685**	**79%**
Net Profit	**3,324,485**	**7,675,390**	**43%**
Investments	**-17,427,747**	**-19,070,269**	**91%**
EBITDA (net profit + interest expense + tax expense + depreciation and amortization expense)	**53,759,663**	**60,221,721**	**89%**
Indebtedness degree (borrowed capital/committed capital)	**2.32**	**2.03**	**2%**
Current liquidity (current assets/current liabilities)	**0.05**	**0.11**	

GROUP INDICATORS	**2024** preliminary	**2023**	**%**
Turnover	**628,801,472**	**773,610,888**	**81%**
Net Profit	**1,041,105**	**548,151**	**53%**
Investments	**18,540,529**	**59,133,249**	**31%**
EBITDA (net profit + interest expense + tax expense + depreciation and amortization expense)	**56,332,027**	**62,005,745**	**91%**
Indebtedness degree (borrowed capital/committed capital)	**2.25**	**2.02**	**111%**
Current liquidity (current assets/current liabilities)	**0.15**	**0.20**	

Objectives, external events recorded in COMPA's activity in 2024 with an impact on financial results:

Individual

1.Turnover in 2024 is 21% lower than in 2023, a decrease mainly generated by the decrease in orders from customers in the second half of 2024 especially in the fourth quarter.

The automotive and nonautomotive industry continues to face challenges related to supply chains, which are not yet fully back to normal influenced by geopolitical uncertainties. The effects of fluctuations in raw material and energy prices are also being felt. The number of orders fluctuated during 2024, which prompted the company to adapt to customer requirements.

In the first part of the year Compa faced additional volumes until July, being forced to work Saturdays and Sundays off (with double overtime pay) which impacted personnel costs. For the second part of the year when volumes were down for the majority of customers with significant reductions (less than 50% of the previously forecast for the months of November and December), holidays were granted even in advance.

2. Year 2024 brought us unexpected energy and gas price increases in the second half of the year.

The different quarterly prices on materials were tracked down and regulated again this year through agreements with each customer to minimize the negative impact in costs on both sides.

3.Inflation of 5.1% at the end of 2024 has brought an adjustment in wages, and an adjustment in prices of raw materials, ancillary materials and third-party services. In order to balance the cost impact of these items the company is working on defining process improvement projects that will result in annualized cost reductions.

4.Compa's investments amounted to approximately RON 16'898 million and consisted mainly of new machinery and improvements to production and storage areas related to new projects.

5.The company's net profit was impacted by the 1% turnover tax, which resulted in a decrease of approximately 50% compared to the previous year, although operational profit was higher in 2024 versus 2023.

Consolidated

1. Turnover in 2024 is 19% higher than in 2023, the decrease mainly generated by the parent company Compa SA. The difference of 2 percent versus parent company was realized by Arini Hospitality company which recorded a sales volume of 18'1 mil Ron

2. The profit at consolidated level is influenced by the negative result of the daughter companies:

Arini Hospitality SRL (with - 1'2 mil Ron) as a result of the opening of the 2nd hotel registering start-up expenses and

Trans Cas SRL which registered a loss of 1'064 million Ron due to the decrease in transportation volume

President of the Board & CEO, **Vicepresident Of the Board &CFO**

Ioan DEAC **Mihaela DUMITRESCU**

SEPARATE statement of financial position for the year ended 31.12.2024
Preliminary situation
(All amounts are expressed in RON, unless otherwise specified)

		Note	31.12.2024	31.12.2023
Assets :				
Fixed ssets:				
	Property, plant and equipment	4.1	349,236,104	364,493,649
	Investment property	4.2	45,978,881	36,661,105
	Intangible fixed assets	5	6,697,242	8,056,305
	Other receivables (grants and settlements from joint ventures)	825771	825,771	
	Other fixed assets	7	5,132,205	3,891,608
	Financial investments	20	24,215,500	24,215,500
Fixed assets - total			**432,085,703**	**437,318,167**
Current assets:			0	
	Inventories	8	93,270,508	111,126,503
	Trade and other receivables	6	96,207,494	146,001,118
	Other receivables (subsidies and settlements from joint ventures)	6	2,421,370	128,010
	Cash and cash equivalents	9	14,732,068	542,569
Current assets: - total			206,631,440	**257,798,200**
Total Assets			638,717,143	**695,116,367**
Equity:			0	
	Issued capital	11	21,882,104	21,882,104
	Share capital adjustments	11	-265,638	-265,638
	Reserves	11	404,789,400	389,070,474
	Reserves adjustment	11	23,122,057	23,122,057
	Retained earnings	11	66,876,117	65,886,960
	Current result	11	3,324,485	7,675,390
	Current result	11	0	-2,846,482
Equity - total			519,728,525	**504,524,865**
Debts			0	0
Long-term debt :			0	0
	Financial debts	12	5,292,700	38,787,077
	Prepaid income (prepaid income, subsidies)	13	17,162,120	18,434,065
	Provisions	14	7,295,316	6,220,535
Long-term liabilities - total			29,750,136	**63,441,677**
Current debts:			0	
	Financial debts	12	16,129,819	14,360,930
	Trade and similar payables;	13	53,797,217	90,367,315
	Debts from contracts with customers	13	0	3,505,877
	Other payables	13	13,136,806	14,492,090
	Current tax liabilities	10;13	1,299,217	0
	Prepaid income (prepaid income, subsidies)	13	4,875,423	4,423,613
Current liabilities - total			89,238,482	**127,149,825**
Total debts			118,988,618	**190,591,502**
Total equity and debt			638,717,143	**695,116,367**

CEO	CFO
Ioan DEAC	**Mihaela DUMITRESCU**

SEPARATE Statement of comprehensive income for the year ended 31.12.2024
Preliminary situation

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

	Note	31.12.2024	31.12.2023
Income	**15**	**604,023,987**	**767,200,685**
Other income	**15**	21,340,759	13,535,772
Total income		**625,364,746**	**780,736,457**
		0	
Change in stocks of finished goods and work in progress	16	-5,374,047	-7,518,811
Raw materials and consumables used	**16**	-355,403,859	-478,633,865
Employee benefits expense	**17**	-159,658,224	-173,383,416
Depreciation and amortisation expense	**4 ,5, 16**	-51,219,531	-54,570,295
Services rendered by third parties	**16**	-31,019,089	-40,308,108
Other expenses	**16**	-9,686,112	-12,984,309
Total expenses		**-612,360,862**	**-767,398,804**
		0	
Operating result		13,003,884	**13,337,653**
		0	
Financial income	**18**	112,357	113,060
Financial expenses	**18**	-2,277,533	-3,354,954
Other financial gains/losses	**18**	-951,586	-959,094
Net financing costs		**-3,116,762**	**-4,200,988**
		0	
Profit before tax		**9,887,122**	**9,136,665**
		0	
(Expenses)/Income on deferred income tax	**10**	**-595,134**	**594,416**
Current income tax expense	**10**	**-5,967,503**	**-2,055,691**
		0	**0**
Net profit for the period		**3,324,485**	**7,675,390**
		0	
Other comprehensive income:		0	
Of which other comprehensive income items not subsequently reclassified to profit or loss:		0	
Income tax relating to other comprehensive income	10	-884,512	244,176
		0	
Other comprehensive income, net of tax		**-884,512**	**244,176**
		0	
Total comprehensive income for the year		2,439,973	**7,919,566**
		0	
Unconsolidated result per basic/diluted share	**19**	**0**	**0.04**

CEO
Ioan DEAC

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Mihaela DUMITRESCU

SEPARATE -Statement of changes in equity for the year ended 31.12.2024 – Preliminary situation

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

Equity element	Share capital	Share capital adjustments	Legal reserves	Legal reserves adjustments	Reserve reevaluare	Other reserves	Other reserves adjustments	Reported result	Total
Balance at 01.01.2023	**21,882,104**	**-265,638**	**4,376,421**	**22,679,066**	**83,891,130**	**296,193,865**	**442,991**	**67,906,134**	**497,106,073**
Profit of the year	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**7,675,390**	**7,675,390**
Other elements of the overall result, of which:	**0**	**0**	**0**	**0**	**0**	**244,176**	**0**	**0**	**244,176**
Income tax related to other elements of the overall result	**0**	**0**	**0**	**0**	**0**	**244,176**	**0**	**0**	**244,176**
Tranzactii cu actionarii, inregistrate direct in capitalurile proprii, din care:	**0**	**0**	**0**	**0**	**0**	**4,364,883**	**0**	**-4,865,657**	**-500,774**
Distribution of shares for free	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Profit distribution	**0**	**0**	**0**	**0**	**0**	**4,364,883**	**0**	**-4,865,657**	**-500,774**
Balance at 31.12.2023	**21,882,104**	**-265,638**	**4,376,421**	**22,679,066**	**83,891,130**	**300,802,924**	**442,991**	**70,715,867**	**504,524,865**

Equity element	Share capital	Share capital adjustments	Legal reserves	Legal reserves adjustments	Reserve reevaluare	Other reserves	Other reserves adjustments	Reported result	Total
Balance at 01.01.2024	**21,882,104**	**-265,638**	**4,376,421**	**22,679,066**	**83,891,130**	**300,802,924**	**442,991**	**70,715,867**	**504,524,865**
Profit of the year	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,324,485**	**3,324,485**
Other elements of the overall result, of which:	**0**	**0**	**0**	**0**	**13,309,607**	**-884,512**	**0**	**989,157**	**13,414,252**
Revaluation of tangible assets					**14,401,660**				
Transfer reserves to the result					**-1,092,053**				
Income tax related to other elements of the overall result	**0**	**0**	**0**	**0**	**0**	**-884,512**	**0**	**0**	**-884,512**
Tranzactii cu actionarii, inregistrate direct in capitalurile proprii, din care:	**0**	**0**	**0**	**0**	**0**	**3,293,830**	**0**	**-4,828,908**	**-1,535,078**
Distribution of shares for free	**0**	0	0	0	0	0	0	0	0
Profit distribution	**0**	**0**	**0**	**0**	**0**	**3,293,830**	**0**	**-4,828,908**	**-1,535,078**
Balance at 31.12.2024	**21,882,104**	**-265,638**	**4,376,421**	**22,679,066**	**97,200,737**	**303,212,242**	**442,991**	**70,200,601**	**519,728,524**

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SEPARATE- Statement cash-flow at the year ended at 31.12.2024

Preliminary situation

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

Explanations	2024	2023
Cash flows from operating activities:		
Profit before tax	9,887,122	9,136,665
Depreciation and amortization expenses	48,157,645	47,730,102
(Increases) / Decreases in stocks	17,855,995	21,400,610
(Increases) / Debt decreases	46,674,493	10,986,214
Increases / (Debt decreases)	-40,132,042	-24,634,114
Adjust other non-monetary items	-16,822,946	3,431,431
Net cash generated from operations	**65,620,267**	**68,050,908**
Cash flows from investment activity:		
Acquisitions of tangible assets and real estate investments	-16,898,709	-17,969,405
Acquisitions of intangible assets	-529,038	-1,100,864
Net cash generated from investment activities	**-17,427,747**	**-19,070,269**
Cash flows from financial activity		
(Increases) / Decreases in bank loans	-31,725,488	-51,069,223
Interest rates	-2,277,533	-3,354,954
Net cash generated from financial activity	**-34,003,021**	**-54,424,177**
Net cash generated from total activity	**14,189,499**	**-5,443,538**
Cash and cash equivalents at the beginning of the period	**542,569**	**5,986,107**
Cash and cash equivalents at the end of the period	**14,732,068**	**542,569**

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CONSOLIDATE statement of financial position for the year ended 31.12.2024
Preliminary situation

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

		Nota	31.12.2024	31.12.2023
Assets:				
Fixed assets				
	Tangible fixed assets	4.1.	432,058,478	449,424,138
	Real estate investments	4.2.	43,679,190	34,577,131
	Intangible assets	5	6,897,818	8,348,064
	Other receivables (Subsidies and settlements from joint operations)	6	825,771	0
	Other fixed assets	7	138,602	130,878
	Deferred tax receivables	10	0	0
Fixed assets- total			483,599,859	492,480,211
Current assets				
	Stocks	9	93,699,851	112,607,657
	Trade and other receivables	6	98,887,401	148,006,788
	Other receivables (Subsidies and settlements from joint operations)	6	2,421,370	1,734,143
	Cash and cash equivalents	9	18,977,030	7,210,182
Current assets - total			**213,985,652**	**269,558,770**
Total assets			**697,585,511**	**762,038,981**
Equity:				
	Capital issued	11	21,882,104	21,882,104
	Share capital adjustments	11	-376,509	-376,509
	Reserves	11	408,854,156	390,288,749
	Reserve adjustment	11	23,150,986	23,150,986
	Reported result	11	59,605,284	65,744,973
	Current result	11	1,068,699	546,543
	Minority interests	11	185,124	212,718
Equity - total			**514,369,844**	**501,449,564**
Long-term debts:				
	Financial debts	13	49,740,604	87,777,093
	Advance income (advance income, subsidies)	14	30,877,380	32,821,952
	Provisions	15	7,685,613	6,308,730
Long-term debts - total			**88,303,597**	**126,907,775**
Current debts:			0	0
	Financial debts	13	19,526,146	17,905,283
	Trade and similar debts;	14	54,377,555	91,559,005
	Other debts	14	14,250,815	15,847,314
	Debts from contracts with clients		0	3,505,877
	Current tax liabilities	11	1,298,833	5,651
	Advance income (advance income, subsidies)	15	5,458,721	4,858,512
Current debts - total			**94,912,070**	**133,681,642**
Total debts			**183,215,667**	**260,589,417**
Equity and total debts			**697,585,511**	**762,038,981**

CEO **Ioan DEAC**

CFO **Mihaela DUMITRESCU**

CONSOLIDATE Statement of comprehensive income for the year ended 31.12.2024
Preliminary situation
(All amounts are expressed in RON, unless otherwise specified)

	Nota	31.12.2024	31.12.2023
Income	15	628,801,472	773,610,888
Other incomes	15	21,981,024	13,945,026
Total income		**650,782,496**	**787,555,914**
Variation of stocks of finished products and production in progress	16	-5,329,914	-7,464,516
Raw materials and consumables used	16	-364,184,713	-486,489,227
Expenses with employee benefits	17	-171,592,563	-181,964,449
Depreciation and amortization expenses	16	-54,733,815	-55,418,339
Services provided by third parties	16	-31,643,599	-34,218,550
Other expenses	16	-11,245,624	-14,050,578
Total expenses		**-638,730,228**	**-779,605,659**
Operating result	**17**	**12,052,268**	**7,950,255**
Financial income	18	28,496	47,807
Financial expenses	18	-3,505,875	-4,565,923
Other financial gains / losses	18	-1,013,159	-1,410,656
Net financing costs		**-4,490,538**	**-5,928,772**
Profit before tax		**7,561,730**	**2,021,483**
(Expenses) / Deferred income tax income	**10**	**-538,347**	**608,527**
Current income tax expense	**10**	**-5,982,278**	**-2,081,859**
Net profit for the period, of which:		**1,041,105**	**548,151**
Attributable to non-controlling interests	0	-27,594	1,608
Attributable to the mother society	0	1,068,699	546,543
Other elements of the overall result:			
Of which, other items of comprehensive income that will not be subsequently reclassified to profit or loss:	10	-884,512	244,176
Other comprehensive income, net of tax		**-884,512**	**244,176**
Total overall result for the year, of which:		**156,593**	**792,327**
Attributable to non-controlling interests		-27,594	1,608
Attributable to the mother society		184,187	790,719
Consolidated result per basic / diluted share		**0.0049**	**0.0025**

CEO
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CONSOLIDATE -Statement of changes in equity for the year ended 31.12.2024 – Preliminary situation

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

Equity capital item	Registered Capital	Adjustments related to own shares	Losses related to own shares	Legal reserve	Legal reserve adjustments	Revalued reserves	Other reseve	Other reserves adjustments	Reported Results	Totally attributable to the company's shareholders	Things that do not control	TOTAL
Balance at 01.01.2023	**21,882,104**	**-376,509**	**0**	**4,957,516**	**22,679,066**	**83,891,130**	**299,186,107**	**471,920**	**68,255,568**	**500,946,902**	**211,110**	**501,158,012**
Profit for the year	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**546,543**	**546,543**	**1,608**	**548,151**
Other comprehensive income, of which:	**0**	**0**	**0**	**0**	**0**	**0**	**244,176**	**0**	**0**	**244,176**	**0**	**244,176**
Income tax relating to other comprehensive income	**0**	**0**	**0**	**0**	**0**	**0**	**244,176**	**0**	**0**	**244,176**	**0**	**244,176**
Transactions with shareholders, recognised directly in equity, of which:	**0**	**0**	**0**	**0**	**0**	**0**	**4,856,302**	**0**	**-5,357,077**	**-500,775**	**0**	**-500,775**
Repurchase of own shares	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Losses related to repurchase of own shares	**0**	**0**	**0**	**0**	**0**	**0**	**4,856,302**	**0**	**-5,357,077**	**-500,775**	**0**	**-500,775**
Balance at 31.12.2023	**21,882,104**	**-376,509**	**0**	**4,957,516**	**22,679,066**	**83,891,130**	**304,286,585**	**471,920**	**63,445,034**	**501,236,846**	**212,718**	**501,449,564**

Equity capital item	Registered Capital	Adjustments related to own shares	Losses related to own shares	Legal reserve	Legal reserve adjustments	Revalued reserves	Other reseve	Other reserves adjustments	Reported Results	Totally attributable to the company's shareholders	Things that do not control	TOTAL
Balance at 01.01.2024	**21,882,104**	**-376,509**	**0**	**4,957,516**	**22,679,066**	**83,891,130**	**304,286,585**	**471,920**	**63,445,034**	**501,236,846**	**212,718**	**501,449,564**
Profit for the year	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,068,699**	**1,068,699**	**-27,594**	**1,041,105**
Other comprehensive income, of which:	**0**	**0**	**0**	**0**	**0**	**13,309,607**	**-884,512**	**0**	**989,158**	**13,414,253**	**0**	**13,414,253**
Revaluation of tangible assets						**14,401,660**						
Transfer reserves to the result						**-1,092,053**						
Income tax relating to other comprehensive income	**0**	**0**	**0**	**0**	**0**	**0**	**-884,512**	**0**	**0**	**-884,512**	**0**	**-884,512**
Transactions with shareholders, recognised directly in equity, of which:	**0**	**0**	**0**	**0**	**0**	**0**	**3,293,830**	**0**	**-4,828,908**	**-1,535,078**	**0**	**-1,535,078**
Repurchase of own shares	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Profit distribution	**0**	**0**	**0**	**0**	**0**	**0**	**3,293,830**	**0**	**-4,828,908**	**-1,535,078**	**0**	**-1,535,078**
Balance at 31.12.2024	**21,882,104**	**-376,509**	**0**	**4,957,516**	**22,679,066**	**97,200,737**	**306,695,903**	**471,920**	**60,673,983**	**514,184,720**	**185,124**	**514,369,844**

CEO **CFO**

Ioan DEAC **Mihaela DUMITRESCU**

CONSOLIDATE - Statement cash-flow at the year ended at 31.12.2024

Preliminary situation

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

Explanations	2024	2023
Cash flows from operating activities:		
Profit before tax	7,561,730	2,021,483
Depreciation and amortization expenses	51,672,270	48,578,146
(Increases) / Decreases in stocks	18,907,806	20,187,510
(Increases) / Debt decreases	48,432,160	24,784,824
Increases / (Debt decreases)	-40,990,644	-27,104,737
Adjust other non-monetary items	-15,269,261	9,752,472
Net cash generated from operations	**70,314,061**	**78,219,698**
Cash flows from investment activity:		
Acquisitions of tangible assets and real estate investments	-17,980,451	-57,803,410
Acquisitions of intangible assets	-560,078	-1,329,839
Net cash generated from investment activities	**-18,540,529**	**-59,133,249**
Cash flows from financial activity		
(Increases) / Decreases in bank loans	-36,415,626	-17,762,593
Interest rates	-3,591,058	-4,565,923
Net cash generated from financial activity	**-40,006,684**	**-22,328,516**
Net cash generated from total activity	**11,766,848**	**-3,242,067**
Cash and cash equivalents at the beginning of the period	**7,210,182**	**10,452,249**
Cash and cash equivalents at the end of the period	**18,977,030**	**7,210,182**

CEO
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CFO
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