

## Appendix 1 Summary of Pro forma financial information

### Unaudited pro forma income statement for the six month period ended 30 June 2019

MEUR	Components Oyj Group restated historical unaudited IFRS	Komas Oy historical unaudited FAS	Adjustments of transition to IFRS ac- counting principles		Pro forma ad- justments unaudited Appendix 3	Components Oyj Group pro forma unaudited
			unaudited Appendix 2	unaudited Appendix 3		
<b>Net sales .....</b>	22.3	23.7	0.1	-1.6		44.5
Other operating income .....	0.1	0.0				0.1
<b>Operating expenses ....</b>	-19.8	-21.8	-0.2	1.6		-40.0
Depreciation, amortization and write-down of non-current assets .....	-0.9	-1.8	0.0	-0.2		-2.9
Share of the associated companies' result .....	0.0	0.0				0.0
<b>Operating result .....</b>	1.7	0.1	-0.0	-0.1		1.7
Financial income.....	0.0	0.0				0.0
Financial expenses..	-0.0	-0.6	-0.0	0.0		-0.5
Financial income and expenses in total .....	-0.0	-0.6	-0.0	0.0		-0.5
<b>Result after financial items.....</b>	1.7	-0.4	-0.0	-0.1		1.1
Income taxes.....	0.0	0.0	0.1	0.0		0.2
<b>Result from continuing operations.....</b>	1.7	-0.4	0.1	-0.1		1.3
Result for the period, discontinued operations .....	-1.0	-	-	-		-1.0
<b>Result for the financial period .....</b>	0.7	-0.4	0.1	-0.1		0.3
<b>Allocation of net profit for the period</b>						
To equity holders of the parent						0.3
To non-controlling interest						0.0

**Unaudited pro forma income statement for the financial year ended 31 December 2018**

MEUR	Componenta Oyj Group restated historical unaudited IFRS	Komas Oy historical audited FAS	Adjustments of transition to IFRS ac- counting principles	Pro forma ad- justments	Componenta Oyj Group pro forma
	unaudited Appendix 2	unaudited Appendix 3	unaudited		
<b>Net sales .....</b>	39.3	44.9	0.4	-2.9	81.7
Other operating income .....	1.9	0.3			2.2
<b>Operating expenses ....</b>	-38.0	-43.2	-0.4	2.4	-79.2
Depreciation, amortization and write-down of non-current assets .....	-2.2	-2.1	-0.1	-0.4	-4.8
Share of the associated companies' result .....	0.0	0.0			0.0
<b>Operating result .....</b>	1.0	-0.1	-0.1	-0.8	-0.1
Financial income.....	0.0	0.0		0.0	0.0
Financial expenses..	-0.0	-0.8	-0.0	0.1	-0.7
Financial income and expenses in total .....	-0.0	-0.8	-0.0	0.1	-0.7
<b>Result after financial items.....</b>	0.9	-0.9	-0.1	-0.7	-0.8
Income taxes.....	0.0	0.0	0.3	0.1	0.3
<b>Result from continuing operations .....</b>	0.9	-0.9	0.1	-0.7	-0.5
Result for the period, discontinued operations .....	0.1	0.0		18.0 (1	18.1
<b>Result for the financial period .....</b>	1.0	-0.9	0.1	17.3	17.6
<b>Allocation of net profit for the period</b>					
To equity holders of the parent					17.6
To non-controlling interest					0.0

**Unaudited pro forma statement of financial position as at 30 June 2019**

MEUR	Com- ponenta Oyj Group historical unaudi- ted IFRS	Bankrup- tcy of Com- ponenta Främ- mestad AB	Com- ponenta Oyj Group adjusted	Komas Oy historical unaudi- ted FAS	Adjust- ments of transition to IFRS ac- counting principles	Pro forma ad- justments	Compo- nenta Oyj Group pro forma
	Appendix 1	IFRS	Appendix 1	IFRS	unaudited Appendix 2	unaudited Appendix 3	unaudited
<b>Assets</b>							
<b>Non-current assets</b>							
Intangible assets.....	0.4	-	0.4	1.1	-0.4	3.6	4.6
Tangible assets .....	20.6	-4.6	16.1	14.4	0.1	1.8	32.4
Investments .....	0.3	-	0.3	-	-	-	0.3
Investment properties ....	-	-	-	-	-	-	-
Receivables .....	0.2	-0.1	0.1	-	-	-	0.1
Deferred tax assets.....	-	-	-	-	1.1	-	1.1
<b>Non-current assets to-</b>	<b>21.5</b>	<b>-4.7</b>	<b>16.8</b>	<b>15.5</b>	<b>0.7</b>	<b>5.4</b>	<b>38.5</b>

**tal .....**

**Current assets**

Inventories .....	10.4	-5.3	5.1	4.7	-0.0	0.2	10.0
Receivables .....	7.8	-4.5	3.4	1.0	-	-0.0	4.3
Tax receivables .....	-	-	-	-	-	-	-
Cash and cash equivalents .....	11.0	-1.9	9.1	1.9	-	-1.8	9.2
<b>Current assets total .....</b>	<b>29.2</b>	<b>-11.7</b>	<b>17.5</b>	<b>7.6</b>	<b>-0.0</b>	<b>-1.7</b>	<b>23.5</b>

**Total assets.....**

<b>Total assets.....</b>	50.7	-16.3	34.3	23.1	0.7	3.7	61.9
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**Shareholders' equity**

Share capital.....	1.0	-	1.0	0.0	-	-0.0	1.0
Share premium reserve ..	-	-	-	-	-	-	-
Unrestricted invested equity reserve .....	0.4	-	0.4	0.1	-	7.4	7.9
Other reserves.....	29.5	-27.0	2.5	-	-	-	2.5
Cash flow hedges .....	-0.0	-	-0.0	-	-	-	-0.0
Translation differences ..	-1.2	1.2	-	-	-	-	-
Retained earnings .....	-10.6	-	-10.6	-8.6	0.2	8.2	-10.9
Profit/loss for the financial period .....	0.7	18.0	18.7	-0.4	0.1	0.3	18.7

Equity attributable to equityholders of the parent company .....

Equity attributable to equityholders of the parent company .....	19.8	-7.8	12.0	-9.0	0.2	16.0	19.2
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Non-controlling interest..

Non-controlling interest..	-	-	-	-	-	-	-
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<b>Total shareholders' equity .....</b>	<b>19.8</b>	<b>-7.8</b>	<b>12.0</b>	<b>-9.0</b>	<b>0.2</b>	<b>16.0</b>	<b>19.2</b>
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**Liabilities**

**Non-current liabilities**

Capital loans.....			11.6	-	-	-11.6	-
Interest bearing.....	1.2	-0.6	0.6	9.1	-0.0	-	9.8
Other non-interest bearing.....	13.4	-2.2	11.2	-	0.1	-	11.4
Provisions .....	0.0	-0.0	-0.0	-	0.3	-	0.3
Deferred tax liabilities ....	1.4	-0.9	0.5	-	0.0	0.6	1.1
<b>Non-current liabilities total.....</b>	<b>16.0</b>	<b>-3.7</b>	<b>12.4</b>	<b>20.7</b>	<b>0.5</b>	<b>-11.0</b>	<b>22.6</b>

**Current liabilities**

Other interest bearing ....	0.8	-0.6	0.2	2.9	0.0	-1.1	1.9
Other non-interest bearing.....	14.0	-4.2	9.8	8.5	-	-0.1	18.2
Tax liability .....	-	-	-	-	-	-	-
Provisions .....	0.0	-	0.0	-	-	-	0.0
<b>Current liabilities total.</b>	<b>14.8</b>	<b>-4.8</b>	<b>10.0</b>	<b>11.4</b>	<b>0.0</b>	<b>-1.2</b>	<b>20.1</b>

**Liabilities total .....**

<b>Liabilities total .....</b>	30.9	-8.5	22.3	32.1	0.5	-12.2	42.7
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**Total liabilities and shareholders' equity....**

<b>Total liabilities and shareholders' equity....</b>	50.7	-16.3	34.3	23.1	0.7	3.7	61.9
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Attached presents the summary of principal pro forma adjustments

1) Componenta Främmestad AB bankruptcy

This column presents the preliminary impact of the bankruptcy of Componenta Främmestad AB to the pro forma income statement and pro forma statement of financial position.

The preliminary positive result from the loss of control amounting to EUR 18.0 million is presented in the profit/loss for the financial period in the equity of the pro forma statement of financial position as well as corresponding positive result has been added as pro forma adjustment in the discontinued operations in the pro forma income statement.

The preliminary impact of the bankruptcy of Componenta Främmestad AB has been taken into account based on 30 June 2019 situation. The final impact to Componenta's consolidated statement of financial position and income statement is determined based on the assets and liabilities at the date when control was lost.

2) Adjustments to Komas Oy historical financial information to transition to IFRS accounting principles.

This column presents the adjustments, which have been done to Komas Oy's historical financial information, in order that they would correspond with the IFRS accounting principles of Componenta Group.

3) The acquisition of Komas Oy's shares and capital loans

Column three presents the adjustments related to the acquisition of Komas.

Componenta signed on 15 May 2019 an agreement to acquire all the shares and capital loans of Komas Oy, which operates in machining business, from the funds operated by CapMan, Fortaco Oy as well as certain individuals. Transaction took place on 30 August 2019, when required regulatory approvals were received and the customary terms of business acquisition had been fulfilled. The purchase price for the acquisition was paid by giving Componenta's shares to the sellers in accordance with the authorisations received in Componenta's extraordinary general meeting on 1 July 2019. The purchase price consisted of 60 000 000 new shares issued by Componenta, which after the issuance represent approximately 25.3 per cent of the shares issued by the company. Acquisition price was determined by the share price at the date of acquisition and was EUR 7.8 million.

Transaction is recognised in accordance with the acquisition method of accounting of IFRS 3, according to which the consideration transferred is allocated to the assets to be acquired and liabilities to be assumed based on the estimated fair values at the date of acquisition. The amount, for which the consideration transferred exceeds the net fair value of Komas Oy's identifiable assets and liabilities, is recognized as goodwill in the statement of financial position. The preliminary purchase price allocation, which has been used in the unaudited pro forma income statements and statement of financial position is presented below. Komas Oy's purchase price allocation is preliminary and therefore the final valuation of the identifiable assets to be acquired and liabilities to be assumed at the date of acquisition may differ from the preliminary fair values used in the Unaudited pro forma financial information. The assets and liabilities included in these pro forma financial information are based on statement of financial position information in Komas Oy's interim financial statements as at 30 June 2019 adjusted with the adjustments required by the IFRS accounting principles and the valuations based on preliminary fair values.

***Komas Oy preliminary purchase price allocation***

	TEUR
<b><u>Preliminary consideration transferred:</u></b>	
Fair value of Componenta shares transferred as consideration	7,800
<b>Consideration transferred total</b>	<b>7,800</b>
<b><u>Fair value of assets acquired and liabilities assumed at the acquisition date:</u></b>	
Customer relationships (included in intangible assets)	1,052
Other intangible assets	641
Tangible assets	16,359
Deferred tax assets	1,074
Inventories	4,837

Receivables	999
Cash and cash equivalents	1,926
Non-current interest bearing liabilities	-9,124
Non-current non-interest bearing liabilities	-134
Provisions	-305
Deferred tax liabilities	-651
Current interest bearing liabilities	-3,086
Current non-interest bearing liabilities	-8,308
<b>Net assets in total</b>	<b>5,280</b>
<b>Goodwill</b>	<b>2,520</b>

In the purchase price allocation the consideration transferred has been allocated to identifiable customer relationships, property, plant and equipment and inventories based on preliminary valuations. The depreciations and amortizations related to the allocations for the customer relationships and property, plant and equipment as well as selling expenses related to the allocations for the inventories have been taken into account in the unaudited pro forma income statements.

The direct actual and estimated transaction costs related to the Transaction were EUR 631 thousand in total, of which EUR 331 thousand has been recognized in the operating expenses in the unaudited pro forma income statement for the financial year ended 31 December 2018 and EUR 300 thousand has been recognized in the unrestricted invested equity reserve in the 30 June 2019 pro forma statement of financial position.

Komas Oy repaid on 30 August 2019 EUR 1,150 thousand of external bank loans. The repayment of bank loans decreased other interest bearing liabilities and cash and cash equivalents in the pro forma statement of financial position. The finance costs in the unaudited pro forma income statements were adjusted with the interest expenses related to the repaid loans.

#### Historical financial information

The historical income statement and statement of financial position information included in the Unaudited pro forma financial information are based on Componenta Oyj's audited consolidated financial statements as at and for the financial year ended 31 December 2018 and unaudited consolidated half-year report as at and for the six month period ended 30 June 2019. Componenta published on 7 November 2019 restated historical comparative information, where Componenta Främmestad AB has been presented as discontinued operation in accordance with IFRS 5 "Non-current Assets Held for Sale and Discontinued Operations". Historical income statement information for the six month period ended 30 June 2019 and for the financial year ended 31 December 2018 are based on these restated consolidated income statement information. Komas Oy's historical income statement and statement of financial position information are based on Komas Oy's audited financial statements for the financial year ended 31 December 2018 and unaudited financial information for the six month period ended 30 June 2019. Componenta Group's historical financial information have been prepared in accordance with IFRS. Komas Oy's historical financial information have been prepared in accordance with Finnish accounting standards ("FAS") and in the pro forma financial information they have been adjusted to reflect the accounting principles applied by Componenta Group in its IFRS financial statements for the financial year ended 31 December 2018 and the accounting principles of the half-year report for the six months ended 30 June 2019.

All figures are presented in thousands of euros, unless otherwise stated. The Unaudited pro forma financial information presented are rounded. Therefore, the total of the figures may not in some cases agree with the total presented in such column or row.