

A comparison between IFRS 15 restated financial information and previously reported financial results for interim periods and full year 2017 has been summarized in the following tables. The restated figures and the figures for the reported interim financial reports for the financial year 2017 have not been audited.

#### CONSOLIDATED STATEMENT OF INCOME Q1/2017

(EUR 1 000)	Restated 1.1.– 31.3.2017	Restatement IFRS 15 1.1.– 31.3.2017	Reported 1.1.– 31.3.2017
<b>NET SALES</b>	<b>36 589</b>	<b>-6</b>	<b>36 595</b>
<b>Change in inventories of finished goods and work in progress</b>	<b>492</b>	<b>3</b>	<b>489</b>
<b>Other operating income</b>	<b>28</b>	<b>-</b>	<b>28</b>
Materials and services	-20 747	-	-20 747
Employee benefits expense	-9 756	-	-9 756
Depreciation and amortization	-618	-	-618
Other operating expenses	-3 311	-	-3 311
<b>Total operating expenses</b>	<b>-34 432</b>	<b>0</b>	<b>-34 432</b>
<b>OPERATING PROFIT</b>	<b>2 678</b>	<b>-3</b>	<b>2 681</b>
<b>% of net sales</b>	<b>7,3</b>		<b>7,3</b>
Financial income	318	-	318
Financial expenses	-105	-	-105
<b>Financial expenses, net</b>	<b>212</b>	<b>0</b>	<b>212</b>
<b>PROFIT BEFORE TAX</b>	<b>2 890</b>	<b>-3</b>	<b>2 894</b>
<b>% of net sales</b>	<b>7,9</b>		<b>7,9</b>
Income taxes	-789	1	-790
<b>PROFIT FOR THE PERIOD</b>	<b>2 101</b>	<b>-3</b>	<b>2 104</b>
<b>% of net sales</b>	<b>5,7</b>		<b>5,7</b>
Undiluted earnings per share	0,50		0,50
Diluted earnings per share	0,49		0,50
Adjusted average number of shares	4 205		4 205
Adjusted average number of shares diluted	4 249		4 249

**CONSOLIDATED BALANCE SHEET AT MARCH 31, 2017**

(EUR 1 000)	Restated 31.3.2017	Restatement IFRS 15 31.3.2017	Reported 31.3.2017
<b>ASSETS</b>			
<b>Non-current assets</b>			
Intangible assets	1 265	-	1 265
Property, plant and equipment	9 446	-	9 446
Other financial assets	471	-	471
Deferred tax assets	6	-	6
<b>Total non-current assets</b>	<b>11 188</b>	<b>0</b>	<b>11 188</b>
<b>Current assets</b>			
Inventories	10 157	3	10 155
Accounts receivables and other receivables	42 597	-	42 597
Income tax receivable	56	-	56
Cash and cash equivalents	10 032	-	10 032
<b>Total current assets</b>	<b>62 842</b>	<b>3</b>	<b>62 839</b>
<b>TOTAL ASSETS</b>	<b>74 029</b>	<b>3</b>	<b>74 027</b>

**CONSOLIDATED BALANCE SHEET AT MARCH 31, 2017**

(EUR 1 000)	Restated 31.3.2017	Restatement IFRS 15 31.3.2017	Reported 31.3.2017
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to Equity holders of the Parent company</b>			
Share capital	8 256	-	8 256
Fair value reserve and other reserves	6 525	-	6 525
Exchange differences	813	-	813
Retained earnings	14 323	-	14 323
Profit for the period	2 101	-3	2 104
<b>Total equity</b>	<b>32 018</b>	<b>-3</b>	<b>32 021</b>
<b>Non-current liabilities</b>			
Provisions	722	-	722
Deferred tax liability	52	-1	53
<b>Total non-current liabilities</b>	<b>774</b>	<b>-1</b>	<b>775</b>
<b>Current liabilities</b>			
Provisions	1 128	-	1 128
Current interest-bearing liabilities	3 106	-	3 106
Current advance payments received	12 805	6	12 799
Income tax liability	1 464	-	1 464
Trade payables and other liabilities	22 735	-	22 735
<b>Total current liabilities</b>	<b>41 237</b>	<b>6</b>	<b>41 231</b>
<b>Total liabilities</b>	<b>42 012</b>	<b>5</b>	<b>42 006</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>74 029</b>	<b>3</b>	<b>74 027</b>

**CONSOLIDATED STATEMENT OF INCOME Q2/2017**

(EUR 1 000)	Restatement			Restatement		
	Restated 1.1.– 30.6.2017	IFRS 15 1.1.– 30.6.2017	Reported 1.1.– 30.6.2017	Restated 1.4.– 30.6.2017	IFRS 15 1.4.– 30.6.2017	Reported 1.4.– 30.6.2017
<b>NET SALES</b>	<b>71 647</b>	<b>-158</b>	<b>71 805</b>	<b>35 058</b>	<b>-152</b>	<b>35 209</b>
<b>Change in inventories of finished goods and work in progress</b>	<b>1 298</b>	<b>61</b>	<b>1 237</b>	<b>806</b>	<b>58</b>	<b>748</b>
<b>Other operating income</b>	<b>119</b>	<b>-</b>	<b>119</b>	<b>91</b>	<b>-</b>	<b>91</b>
Materials and services	-40 152	-	-40 152	-19 405	-	-19 405
Employee benefits expense	-20 103	-	-20 103	-10 347	-	-10 347
Depreciation and amortization	-1 277	-	-1 277	-660	-	-660
Other operating expenses	-7 534	-	-7 534	-4 223	-	-4 223
<b>Total operating expenses</b>	<b>-69 067</b>	<b>0</b>	<b>-69 067</b>	<b>-34 634</b>	<b>0</b>	<b>-34 634</b>
<b>OPERATING PROFIT</b>	<b>3 997</b>	<b>-97</b>	<b>4 094</b>	<b>1 320</b>	<b>-93</b>	<b>1 413</b>
<b>% of net sales</b>	<b>5,6</b>		<b>5,7</b>	<b>3,8</b>		<b>4,0</b>
Financial income	335	-	335	17	-	17
Financial expenses	-250	-	-250	-145	-	-145
<b>Financial expenses, net</b>	<b>85</b>	<b>0</b>	<b>85</b>	<b>-127</b>	<b>0</b>	<b>-127</b>
<b>PROFIT BEFORE TAX</b>	<b>4 082</b>	<b>-97</b>	<b>4 179</b>	<b>1 192</b>	<b>-93</b>	<b>1 286</b>
<b>% of net sales</b>	<b>5,7</b>		<b>5,8</b>	<b>3,4</b>		<b>3,7</b>
Income taxes	-1 166	19	-1 186	-377	19	-396
<b>PROFIT FOR THE PERIOD</b>	<b>2 917</b>	<b>-78</b>	<b>2 994</b>	<b>815</b>	<b>-75</b>	<b>890</b>
<b>% of net sales</b>	<b>4,1</b>		<b>4,2</b>	<b>2,3</b>		<b>2,5</b>
Undiluted earnings per share	0,69		0,71	0,19		0,21
Diluted earnings per share	0,69		0,71	0,19		0,21
Adjusted average number of shares	4 215		4 215	4 225		4 225
Adjusted average number of shares diluted	4 232		4 232	4 242		4 242

**CONSOLIDATED BALANCE SHEET AT JUNE 30, 2017**

(EUR 1 000)	Restated 30.6.2017	Restatement IFRS 15 30.6.2017	Reported 30.6.2017
<b>ASSETS</b>			
<b>Non-current assets</b>			
Goodwill	1 054	-	1 054
Other intangible assets	2 798	-	2 798
Property, plant and equipment	8 991	-	8 991
Other financial assets	471	-	471
Deferred tax assets	176	-	176
<b>Total non-current assets</b>	<b>13 489</b>	<b>0</b>	<b>13 489</b>
<b>Current assets</b>			
Inventories	11 764	61	11 703
Accounts receivables and other receivables	43 555	-1	43 556
Income tax receivable	50	-	50
Cash and cash equivalents	3 070	-	3 070
<b>Total current assets</b>	<b>58 439</b>	<b>59</b>	<b>58 379</b>
<b>TOTAL ASSETS</b>	<b>71 929</b>	<b>59</b>	<b>71 869</b>

**CONSOLIDATED BALANCE SHEET AT JUNE 30, 2017**

(EUR 1 000)	Restated 30.6.2017	Restatement IFRS 15 30.6.2017	Reported 30.6.2017
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to Equity holders of the Parent company</b>			
Share capital	8 256	-	8 256
Fair value reserve and other reserves	6 435	-	6 435
Exchange differences	751	-	751
Retained earnings	14 322	-	14 322
Profit for the period	2 916	-78	2 994
<b>Total equity</b>	<b>32 680</b>	<b>-78</b>	<b>32 758</b>
<b>Non-current liabilities</b>			
Provisions	595	-	595
Deferred tax liability	38	-19	57
<b>Total non-current liabilities</b>	<b>632</b>	<b>-19</b>	<b>652</b>
<b>Current liabilities</b>			
Provisions	1 039	-	1 039
Current interest-bearing liabilities	5 994	-	5 994
Current advance payments received	15 166	156	15 010
Income tax liability	513	-	513
Trade payables and other liabilities	15 904	-	15 904
<b>Total current liabilities</b>	<b>38 616</b>	<b>156</b>	<b>38 460</b>
<b>Total liabilities</b>	<b>39 249</b>	<b>137</b>	<b>39 112</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>71 929</b>	<b>59</b>	<b>71 869</b>

**CONSOLIDATED STATEMENT OF INCOME Q3/2017**

	Restatement			Restatement		
	Restated 1.1.– 30.9.2017	IFRS 15 1.1.– 30.9.2017	Reported 1.1.– 30.9.2017	Restated 1.7.– 30.9.2017	IFRS 15 1.7.– 30.9.2017	Reported 1.7.– 30.9.2017
(EUR 1 000)						
<b>NET SALES</b>	<b>108 696</b>	<b>-260</b>	<b>108 956</b>	<b>37 049</b>	<b>-103</b>	<b>37 152</b>
Change in inventories of finished goods and work in progress	1 111	98	1 013	-187	37	-224
<b>Other operating income</b>	<b>286</b>	<b>-</b>	<b>286</b>	<b>167</b>	<b>-</b>	<b>167</b>
Materials and services	-59 538	-	-59 538	-19 386	-	-19 386
Employee benefits expense	-29 599	-	-29 599	-9 495	-	-9 495
Depreciation and amortization	-1 931	-	-1 931	-654	-	-654
Other operating expenses	-10 915	-	-10 915	-3 381	-	-3 381
<b>Total operating expenses</b>	<b>-101 983</b>	<b>0</b>	<b>-101 983</b>	<b>-32 916</b>	<b>0</b>	<b>-32 916</b>
<b>OPERATING PROFIT</b>	<b>8 111</b>	<b>-162</b>	<b>8 273</b>	<b>4 113</b>	<b>-66</b>	<b>4 179</b>
<b>% of net sales</b>	<b>7,5</b>		<b>7,6</b>	<b>11,1</b>		<b>11,2</b>
Financial income	354	-	354	19	-	19
Financial expenses	-371	-	-371	-121	-	-121
<b>Financial expenses, net</b>	<b>-17</b>	<b>0</b>	<b>-17</b>	<b>-102</b>	<b>0</b>	<b>-102</b>
<b>PROFIT BEFORE TAX</b>	<b>8 094</b>	<b>-162</b>	<b>8 256</b>	<b>4 011</b>	<b>-66</b>	<b>4 077</b>
<b>% of net sales</b>	<b>7,4</b>		<b>7,6</b>	<b>10,8</b>		<b>11,0</b>
Income taxes	-1 813	32	-1 846	-647	13	-660
<b>PROFIT FOR THE PERIOD</b>	<b>6 280</b>	<b>-130</b>	<b>6 410</b>	<b>3 364</b>	<b>-52</b>	<b>3 417</b>
<b>% of net sales</b>	<b>5,8</b>		<b>5,9</b>	<b>9,1</b>		<b>9,2</b>
Undiluted earnings per share	1,49		1,52	0,80		0,81
Diluted earnings per share	1,48		1,51	0,79		0,80
Adjusted average number of shares	4 220		4 220	4 229		4 229
Adjusted average number of shares diluted	4 249		4 249	4 259		4 259

**CONSOLIDATED BALANCE SHEET AT SEPTEMBER 30, 2017**

(EUR 1 000)	Restated 30.9.2017	Restatement IFRS 15 30.9.2017	Reported 30.9.2017
<b>ASSETS</b>			
<b>Non-current assets</b>			
Goodwill	1 035	-	1 035
Other intangible assets	2 711	-	2 711
Property, plant and equipment	9 290	-	9 290
Other financial assets	471	-	471
Deferred tax assets	384	32	351
<b>Total non-current assets</b>	<b>13 890</b>	<b>32</b>	<b>13 858</b>
<b>Current assets</b>			
Inventories	11 767	98	11 670
Accounts receivables and other receivables	29 305	-	29 305
Income tax receivable	50	-	50
Cash and cash equivalents	23 123	-	23 123
<b>Total current assets</b>	<b>64 245</b>	<b>98</b>	<b>64 147</b>
<b>TOTAL ASSETS</b>	<b>78 135</b>	<b>130</b>	<b>78 005</b>

**CONSOLIDATED BALANCE SHEET AT SEPTEMBER 30, 2017**

(EUR 1 000)	Restated 30.9.2017	Restatement IFRS 15 30.9.2017	Reported 30.9.2017
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to Equity holders of the Parent company</b>			
Share capital	8 256	-	8 256
Fair value reserve and other reserves	6 479	-	6 479
Exchange differences	665	-	665
Retained earnings	14 322	-	14 322
Profit for the period	6 280	-130	6 410
<b>Total equity</b>	<b>36 002</b>	<b>-130</b>	<b>36 132</b>
<b>Non-current liabilities</b>			
Provisions	927	-	927
Deferred tax liability	24	-	24
<b>Total non-current liabilities</b>	<b>951</b>	<b>0</b>	<b>951</b>
<b>Current liabilities</b>			
Provisions	1 141	-	1 141
Current interest-bearing liabilities	2 982	-	2 982
Current advance payments received	18 732	260	18 472
Income tax liability	899	-	899
Trade payables and other liabilities	17 428	-	17 428
<b>Total current liabilities</b>	<b>41 182</b>	<b>260</b>	<b>40 922</b>
<b>Total liabilities</b>	<b>42 133</b>	<b>260</b>	<b>41 873</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>78 135</b>	<b>130</b>	<b>78 005</b>

**CONSOLIDATED STATEMENT OF INCOME Q4/2017**

	Restatement			Restatement		
	Restated 1.1.– 31.12.2017	IFRS 15 1.1.– 31.12.2017	Reported 1.1.– 31.12.2017	Restated 1.10.– 31.12.2017	IFRS 15 1.10.– 31.12.2017	Reported 1.10.– 31.12.2017
(EUR 1 000)						
<b>NET SALES</b>	<b>148 064</b>	<b>-552</b>	<b>148 615</b>	<b>39 367</b>	<b>-292</b>	<b>39 659</b>
<b>Change in inventories of finished goods and work in progress</b>	<b>2 054</b>	<b>149</b>	<b>1 905</b>	<b>943</b>	<b>52</b>	<b>891</b>
<b>Other operating income</b>	<b>96</b>	<b>-</b>	<b>96</b>	<b>-190</b>	<b>-</b>	<b>-190</b>
Materials and services	-80 721	-	-80 721	-21 183	-	-21 183
Employee benefits expense	-41 036	-	-41 036	-11 437	-	-11 437
Depreciation and amortization	-2 633	-	-2 633	-702	-	-702
Other operating expenses	-14 653	-	-14 653	-3 738	-	-3 738
<b>Total operating expenses</b>	<b>-139 042</b>	<b>0</b>	<b>-139 042</b>	<b>-37 060</b>	<b>0</b>	<b>-37 060</b>
<b>OPERATING PROFIT</b>	<b>11 171</b>	<b>-402</b>	<b>11 573</b>	<b>3 060</b>	<b>-240</b>	<b>3 300</b>
<b>% of net sales</b>	<b>7,5</b>		<b>7,8</b>	<b>7,8</b>		<b>8,3</b>
Financial income	359	-	359	5	-	5
Financial expenses	-411	-	-411	-39	-	-39
<b>Financial expenses, net</b>	<b>-51</b>	<b>0</b>	<b>-51</b>	<b>-34</b>	<b>0</b>	<b>-34</b>
<b>PROFIT BEFORE TAX</b>	<b>11 120</b>	<b>-402</b>	<b>11 522</b>	<b>3 026</b>	<b>-240</b>	<b>3 266</b>
<b>% of net sales</b>	<b>7,5</b>		<b>7,8</b>	<b>7,7</b>		<b>8,2</b>
Income taxes	-2 141	80	-2 222	-328	48	-376
<b>PROFIT FOR THE PERIOD</b>	<b>8 979</b>	<b>-322</b>	<b>9 300</b>	<b>2 698</b>	<b>-192</b>	<b>2 890</b>
<b>% of net sales</b>	<b>6,1</b>		<b>6,3</b>	<b>6,9</b>		<b>7,3</b>
Undiluted earnings per share	2,13		2,20	0,64		0,68
Diluted earnings per share	2,11		2,18	0,63		0,68
Adjusted average number of shares	4 225		4 225	4 240		4 240
Adjusted average number of shares diluted	4 259		4 259	4 274		4 274

**CONSOLIDATED BALANCE SHEET AT DECEMBER 31, 2017**

(EUR 1 000)	Restated 31.12.2017	Restatement IFRS 15 31.12.2017	Reported 31.12.2017
<b>ASSETS</b>			
<b>Non-current assets</b>			
Goodwill	1 035	-	1 035
Other intangible assets	2 548	-	2 548
Property, plant and equipment	9 948	-	9 948
Other financial assets	923	-	923
Deferred tax assets	410	-	410
<b>Total non-current assets</b>	<b>14 865</b>	<b>0</b>	<b>14 865</b>
<b>Current assets</b>			
Inventories	11 010	149	10 861
Accounts receivables and other receivables	30 363	-	30 363
Income tax receivable	45	-	45
Cash and cash equivalents	30 724	-	30 724
<b>Total current assets</b>	<b>72 142</b>	<b>149</b>	<b>71 992</b>
<b>TOTAL ASSETS</b>	<b>87 006</b>	<b>149</b>	<b>86 857</b>

**CONSOLIDATED BALANCE SHEET AT DECEMBER 31, 2017**

(EUR 1 000)	Restated 31.12.2017	Restatement IFRS 15 31.12.2017	Reported 31.12.2017
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to Equity holders of the Parent company</b>			
Share capital	8 256	-	8 256
Fair value reserve and other reserves	7 156	-	7 156
Exchange differences	659	-	659
Retained earnings	14 321	-	14 321
Profit for the period	8 979	-322	9 300
<b>Total equity</b>	<b>39 372</b>	<b>-322</b>	<b>39 694</b>
<b>Non-current liabilities</b>			
Provisions	707	-	707
Deferred tax liability	86	-80	166
<b>Total non-current liabilities</b>	<b>793</b>	<b>-80</b>	<b>874</b>
<b>Current liabilities</b>			
Provisions	1 378	-	1 378
Current interest-bearing liabilities	1 413	-	1 413
Current advance payments received	25 739	552	25 188
Income tax liability	829	-	829
Trade payables and other liabilities	17 481	-	17 481
<b>Total current liabilities</b>	<b>46 841</b>	<b>552</b>	<b>46 290</b>
<b>Total liabilities</b>	<b>47 634</b>	<b>471</b>	<b>47 163</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>87 006</b>	<b>149</b>	<b>86 857</b>