



LUG Spółka Akcyjna
Producent Opraw Oświetleniowych



Report's type: Current report

Number: 17/2014

Company: LUG S.A.

Subject:

A new method of presentation of revenue and consolidation of LUG S.A. Capital Group.

Content:

The Management Board of LUG S.A. (the "Company", the "Issuer") with its seat in Zielona Góra, hereby informs that regarding to KPMG Audyt recommendation, the Issuer changed the way of enclosing some incomes and the way of results of subsidiaries consolidation, what demands recalculation and the correction of published periodic report for 1'Q 2014.

The correction is a result of implementing by the LUG S.A. Capital Group the KPMG Audyt recommendations referring to change of enclosing some incomes and the area of subsidiaries consolidation.

The change in enclosing of incomes to the proper statement's period refers to revenue presentation in accordance to international regulations INCOTERMS. Regarding to newly implemented rules of showing revenues and expenses, the Issuer corrected the revenues and expenses in financial statement for 2012 and 2013. The revenues and expenses excluded from 2012 has been taken into account in the 1'Q 2013, the expenses and revenues excluded from 2013 has been taken into account in 1'Q 2014.

The change in the area of consolidation of subsidiaries constitutes coverage of all subsidiaries belonging to LUG S.A. Capital Group, to the parent company LUG S.A. and Companies: LUG Light Factory Sp. z o.o., LUG GmbH, LUG do Brazil Ltda., LUG Lighting UK Ltd. (except T.O.W LUG Ukraine, which business activity is suspended).

Complete corrected periodic report of LUG S.A. Capital Group for 1'Q 2014 will be published on 17 June 2014.

Legal basis:

§3 par. 1 of Appendix No. 3 to the Alternative Trading System Regulations "Current and periodically transferred Information in the Alternative Trading System on NewConnect "



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Company representatives:

Ryszard Wtorkowski – President of the Executive Board

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