

Statement of Financial Position

«30» September 2018

ACBA-CREDIT AGRICOLE BANK CJSC

Address: 82-84 Aram Street, Yerevan, Armenia

(AMD'000)

| | Name | Notes | As at the end of the current period 30/09/18 | As at the end of prior financial year /checked/ 31/12/17 |
|----------|-------------------------------------------------------------------|-------|-------------------------------------------------|-------------------------------------------------------------|
| 1 | Assets | | | |
| 1.1 | Cash and balances with the Central Bank of Armenia | 13 | 66,557,353.00 | 67,364,694.00 |
| 1.2 | Precious metals bullions | | | |
| 1.3 | Placement with banks and other financial institutions | 14 | 14,633,934.00 | 15,258,793.00 |
| 1.4 | Financial assets at fair value through profit or loss | 15 | 277,323.00 | 27,426.00 |
| 1.5 | Loans and advances to customers | 16 | 196,460,841.00 | 174,237,768.00 |
| 1.6 | Receivables from finance leases | 16 | 14,579,264.00 | 12,884,745.00 |
| 1.7 | Financial assets at fair value through other comprehensive income | 17 | 24,262,383.00 | 20,699,385.00 |
| 1.8 | Other financial assets | 18 | | |
| 1.9 | Investments in share capital of controlled entities | 19 | 542,458.00 | 382,467.00 |
| 1.10 | Not current assets held for disposal | | | |
| 1.11 | Property, plant and equipment and other intangible assets | 20 | 18,954,377.00 | 17,383,076.00 |
| 1.12 | Defferred tax assets | 12 | | |
| 1.13 | Other assets | 22 | 2,839,477.00 | 2,682,598.00 |
| | Total assets | | 339,107,410 | 310,920,952 |
| 2 | Liabilities | | | |
| 2.1 | Deposits and balances from banks and other financial institutions | 23 | 77,420,841.00 | 68,903,285.00 |
| 2.2 | Current accounts and deposits from customers | 24 | 188,493,899.00 | 172,604,177.00 |
| 2.3 | Securities issued by the Bank | 25 | 5,187,153.00 | 2,971,160.00 |
| 2.4 | Financial liabilities at fair value through profit or loss | 26 | 28,863.00 | 140,968.00 |
| 2.5 | Amounts payable | 27 | 80,296.00 | 66,464.00 |
| 2.6 | Current tax liabilities | | 448,407.00 | 833,453.00 |
| 2.7 | Deferred tax liabilities | 12 | 1,156,511.00 | 809,099.00 |
| 2.8 | Provisions | 34 | 103,000.00 | |
| 2.9 | Other liabilities | 29 | 2,701,815.00 | 4,288,693.00 |
| | Total liabilities | | 275,620,785 | 250,617,299 |
| 3 | Equity | | | |
| 3.1 | Share capital | 28 | 30,000,000.00 | 30,000,000.00 |
| 3.2 | Share premium | 31 | | |
| 3.3 | Reserves: | | 9,996,555.00 | 9,901,088.00 |
| 3.3.1 | General reserve | | 4,676,283.00 | 4,676,283.00 |
| 3.3.2 | Revaluation reserve | 28.1 | 5,320,272.00 | 5,224,805.00 |
| 3.4 | Retained earnings/(loss) | | 23,490,070.00 | 20,402,565.00 |
| 3.5 | Other equity components | | | |
| | Equity holders of parent entity | | 63,486,625 | 60,303,653 |
| | Non-controlling interests | | - | - |
| | Total equity | | 63,486,625 | 60,303,653 |
| | Total equity and liabilities | | 339,107,410 | 310,920,952 |

General Executive Director



Chief Accountant

Handwritten signature of H. Andreasyan
Handwritten signature of A. Hakobyan

H. Andreasyan

A. Hakobyan