

Statement of Financial Position

«30» September 2017

ACBA-CREDIT AGRICOLE BANK CJSC

Address: 82-84 Aram Street, Yerevan, Armenia

(AMD'000)

| | Name | Notes | As at the end of the current period 30/09/17 | As at the end of prior financial year /checked/ 31/12/16 |
|----------|---|-------|---|---|
| 1 | Assets | | | |
| 1.1 | Cash and balances with the Central Bank of Armenia | 13 | 62,952,666 | 51,333,568 |
| 1.2 | Precious metals bullions | | | |
| 1.3 | Placement with banks and other financial institutions | 14 | 48,265,406 | 12,334,373 |
| 1.4 | Financial assets held for trading | 15 | 29,547 | 24,974 |
| 1.5 | Loans and advances to customers | 16 | 171,070,980 | 165,222,046 |
| 1.6 | Receivables from finance leases | 16 | 11,057,797 | 9,760,982 |
| 1.7 | Financial assets available-for- sale | 17 | 18,040,889 | 26,275,179 |
| 1.8 | Investments held to maturity | 18 | | |
| 1.9 | Investments in share capital of controlled entities | 19 | 263,971 | 263,639 |
| 1.10 | Not current assets held for disposal | | | |
| 1.11 | Property, plant and equipment and other intangible assets | 20 | 15,505,997 | 15,328,248 |
| 1.12 | Deferred tax assets | 12 | | |
| 1.13 | Other assets | 22 | 2,139,771 | 2,728,834 |
| | Total assets | | 329,327,024 | 283,271,843 |
| 2 | Liabilities | | | |
| 2.1 | Deposits and balances from banks and other financial institutions | 23 | 89,799,117 | 87,441,564 |
| 2.2 | Current accounts and deposits from customers | 24 | 174,336,865 | 135,309,404 |
| 2.3 | Securities issued by the Bank | 25 | 2,304,672 | |
| 2.4 | Liabilities held for trading | 26 | 61,103 | 1,891 |
| 2.5 | Amounts payable | 27 | 670,829 | 57,233 |
| 2.6 | Current tax liabilities | | 469,924 | 54,596 |
| 2.7 | Deferred tax liabilities | 12 | 798,954 | 798,954 |
| 2.8 | Provisions | 34 | | |
| 2.9 | Other liabilities | 29 | 1,843,159 | 3,013,106 |
| | Total liabilities | | 270,284,623 | 226,676,748 |
| 3 | Equity | | | |
| 3.1 | Share capital | 28 | 30,000,000 | 30,000,000 |
| 3.2 | Share premium | 31 | | |
| 3.3 | Reserves: | | 9,682,134 | 9,072,803 |
| 3.3.1 | General reserve | | 4,595,192 | 4,595,192 |
| 3.3.2 | Revaluation reserve | 28.1 | 5,086,942 | 4,477,611 |
| 3.4 | Retained earnings/(loss) | | 19,346,116 | 15,906,565 |
| 3.5 | Other equity components | | | |
| | Equity holders of parent entity | | 59,028,250 | 54,979,368 |
| | Non-controlling interests | | 1,677,152 | 1,615,727 |
| | Total equity | | 60,705,402 | 56,595,095 |
| | Total equity and liabilities | | 330,990,025 | 283,271,843 |

General Executive Director

Chief Accountant



H. Andreasyan
A. Hakobyan

H. Andreasyan

A. Hakobyan