

Interim Financial Statements  
Statement of Changes in Equity

«30» June 2017

ACBA-CREDIT AGRICOLE BANK CJSC  
Address: 82-84 Aram Street, Yerevan, Armenia

(AMD'000)

Equity components	Share Capital	Share premium	General reserve	Revaluation of available-for-sale assets	Revaluation of non-current assets	Retained earnings/(loss)	Share based payments	Total until non-controlling participation	Non-controlling interests	Total
Captions	3	4	5	7	9	10	11	12	13	14
<b>Comparative interim period of prior financial year</b>										
<i>Balance at the beginning of the current period, as at 1 January 2016</i>	30,000,000	0	4,595,192	427,278	2,990,119	14,221,477	0	52,234,066	1,478,062	53,712,128
9.1.Total impact of changes in accounting policy and the correction of fundamental errors								0		
<b>10. Restated balance</b>	<b>30,000,000</b>	<b>0</b>	<b>4,595,192</b>	<b>427,278</b>	<b>2,990,119</b>	<b>14,221,477</b>	<b>0</b>	<b>52,234,066</b>	<b>1,478,062</b>	<b>53,712,128</b>
<b>12. Transactions with shareholders (owners) with respect to shares (shareholdings)</b>								0		-
12.1. Investments in share capital and increase of share capital								0		-
12.2. Decrease in the share capital as a result of purchased back shares								0		-
<b>13. Comprehensive Income</b>				807,305		991,078		1,798,383	46,384	1,844,767
<b>14. Dividends distributed</b>								0		-
<b>15. Other increase/(decrease) of equity components, including</b>								0		-
15.1. Other increase/(decrease) of equity components								0		-
<b>16. Internal movements, including</b>								0		-
16.1. Allotment to general reserve								0		-
16.2. Cover of loss from general reserve								0		-
16.3. Cover of share discount								0		-
16.4. Decrease in value of property, plant and equipment and other intangible assets caused by revaluation								0		-
16.5. Internal movements of other equity components								0		-
<i>Balance at the end of the current period, as at 01 January 2016</i>								0		-
<b>17. Balance at the end of the current period, as at 01 July 2016</b>	<b>30,000,000</b>	<b>0</b>	<b>4,595,192</b>	<b>1,234,583</b>	<b>2,990,119</b>	<b>15,212,555</b>	<b>0</b>	<b>54,032,449</b>	<b>1,524,446</b>	<b>55,556,895</b>

Interim period of current financial year										
<b>1. Balance at the beginning of the current period, as at 1 January 2017</b>	30,000,000	0	4,595,192	1,487,492	2,990,119	15,906,565	0	54,979,368	1,615,727	56,595,095
9.1. Total impact of changes in accounting policy and material errors								0		
<b>10. Restated balance</b>	30,000,000	0	4,595,192	1,487,492	2,990,119	15,906,565		54,979,368	1,615,727	56,595,095
<b>12. Transactions with shareholders (owners) with respect to shares (shareholdings)</b>							0	0		-
12.1. Investments in share capital and increase of share capital								0		-
12.2. Decrease in share capital as a result of purchased back shares								0		-
<b>13. Comprehensive Income</b>				375,403		2,717,068		3,092,471	11,037	3,103,508
<b>14. Dividends distributed</b>						(1,000,000)		-1,000,000		(1,000,000)
<b>15. Other increase/(decrease) of equity components</b>								0		-
15.1. Increase or decrease in derivatives classified as equity components								0		-
<b>16. Internal movements</b>								0		-
16.1. Allotment to general reserve								0		-
16.2. Cover of loss from general reserve								0		-
16.3. Cover of share discount								0		-
16.4. Decrease in value of property, plant and equipment and other intangible assets caused by revaluation								0		-
16.5. Internal movements of other equity components								0		-
<b>Non-controlling interests</b>								0		-
<b>Balance at the end of the current period, as at 01 July 2017</b>	30,000,000	0	4,595,192	1,862,895	2,990,119	17,623,633	0	57,071,839	1,626,764	58,698,603

General Executive Director



*H. Andreyan*

H. Andreyan

Chief Accountant

*A. Hakobyan*

A. Hakobyan