

Interim Financial Statements
Statement of Changes in Equity

«31» December 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
Comparative interim period of prior financial year										
<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		
10. Restated balance	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
12. Transactions with shareholders (owners) with respect to shares (shareholdings)								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		-
13. Comprehensive Income				1,060,214		1,685,088		2,745,302	137,665	2,882,967
14. Dividends distributed								0		-
15. Other increase/(decrease) of equity components, including								0		-
15.1. Other increase/(decrease) of equity components								0		-
16. Internal movements, including								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		-
17. Balance at the end of the current period, as at 01 January 2017	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

Interim period of current financial year										
1. Balance at the beginning of the current period, as at 1 January 2017 (checked)	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		
10. Restated balance	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
12. Transactions with shareholders (owners) with respect to shares (shareholdings)							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		-
13. Comprehensive Income				661,540	85,653	5,395,902		6,143,095	94,923	6,238,018
14. Dividends distributed						(1,000,000)		-1,000,000		(1,000,000)
15. Other increase/(decrease) of equity components						94,923		94,923	#####	(1,615,727)
15.1. Increase or decrease in derivatives classified as equity components								0		-
16. Internal movements			81,091			(81,091)		0		-
16.1. Allotment to general reserve			81,091			(81,091)		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		-
Non-controlling interests								0		-
Balance at the end of the current period, as at 01 January 2018 (not checked)	30,000,000	0	4,676,283	2,149,032	3,075,772	20,316,299	0	60,217,386	0	60,217,386

General Executive Director



H. Andreyan

H. Andreyan

Chief Accountant

A. Hakobyan

A. Hakobyan