

Interim Financial Statements
Statement of Changes in Equity

«31» December 2016

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 2015</i>	30,000,000	0	4,595,192	576,817	3,888,683	13,683,875	0	52,744,567	1,548,304	54,292,871
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	576,817	3,888,683	13,683,875	0	52,744,567	1,548,304	54,292,871
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				(149,539)	(319,273)	(41,689)		(510,501)	1,668	(508,833)
14. Dividends distributed								0	(71,910)	(71,910)
15. Other increase/(decrease) of equity components, including								0		-
15.1. Other increase/(decrease) of equity components								0		-
16. Internal movements, including	0	0	0	-	(579,291)	579,291		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					(579,291)	579,291		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 beginning of the current period, as at 1 January 2016	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

Interim period of current financial year										
1. Balance at the beginning of the current period, as at 1 January 2016	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 material errors								0		
10. Restated balance	30,000,000	0	4,595,192	427,278	2,990,119	14,221,477		52,234,066	1,478,062	53,712,128
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				1,023,180	(73,197)	2,083,274		3,033,257	84,599	3,117,856
14. Dividends distributed								0		-
15. Other increase/(decrease) of equity components								0		-
15.1. Increase or decrease in derivatives classified as equity components								0		-
16. Internal movements	0	0	0	-	(8,383)	8,383		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					(8,383)	8,383		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 2017	30,000,000	0	4,595,192	1,450,458	2,908,539	16,313,134	0	55,267,323	1,562,661	56,829,984

General Executive Director



H. Andriasyan
A. Hakobyan

H. Andriasyan

A. Hakobyan

Chief Accountant