

Interim Financial Statements
Statement of Changes in Equity

«31» December 2019

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

(AMD'000)

Equity components	Share Capital	Share premium	General reserve	Revaluation of financial assets at fair value through other comprehensive income	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 2018/checked/</i>	30,000,000	0	4,676,283	2,149,032	3,075,773	20,402,565	0	60,303,653	0	60,303,653
9.1.Total impact of changes in accounting policy and the correction of fundamental errors				80,342		1,013,813		1,094,155		1,094,155
10. Restated balance	30,000,000	0	4,676,283	2,229,374	3,075,773	21,416,378	0	61,397,808	0	61,397,808
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				(197,178)	(8,822)	6,247,488		6,041,488	0	6,041,488
14. Dividends distributed						(3,750,000)		(3,750,000)		(3,750,000)
15. Other increase/(decrease) of equity components, including								0		-
15.1. Other increase/(decrease) of equity components								0		-
16. Internal movements, including					(19,592)	19,592		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					(19,592)	19,592		0	-	-
<i>Balance at the end of the current period, as at 01 January 2018</i>								0		-
17. Balance at the end of the current period, as at 01 October 2018/ not checked/	30,000,000	0	4,676,283	2,032,196	3,047,359	23,933,458	0	63,689,296	0	63,689,296

Interim period of current financial year										
1. Balance at the beginning of the current period, as at 1 January 2019 (checked)	30,000,000	0	4,676,283	2,032,196	3,047,359	23,933,458	0	63,689,296	0	63,689,296
9.1. Effect of IFRS 9								0		-
10. Restated balance	30,000,000	0	4,676,283	2,032,196	3,047,359	23,933,458		63,689,296	0	63,689,296
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				622,904	(5,942)	7,381,700		7,998,662		7,998,662
14. Dividends distributed						(2,700,000)		(2,700,000)		(2,700,000)
15. Other increase/(decrease) of equity components								0		-
15.1. Increase or decrease in derivatives classified as equity components								0		-
16. Internal movements				0	(31,380)	31,380		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					(31,380)	31,380		0		-
Non-controlling interests								0		-
Balance at the end of the current period, as at 01 October 2019 (not checked)	30,000,000	0	4,676,283	2,655,100	3,010,037	28,646,538	0	68,987,958	0	68,987,958

General Executive Director



H. Andrcasyan

H. Andrcasyan

Chief Accountant

A. Hakobyan