

Interim Financial Statements
Statement of Changes in Equity

«31» December 2020

ACBA-BANK OJSC
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 2019/checked/</i>	30,000,000	0	4,676,283	2,032,196	3,047,359	23,933,458		63,689,296	0	63,689,296
9.1.Total impact of changes in accounting policy and the correction of fundamental errors										-
2. Restated balance	30,000,000	0	4,676,283	2,032,196	3,047,359	23,933,458	0	63,689,296	0	63,689,296
3. Transactions with shareholders (owners) with respect to shares (shareholdings)								0		-
3.1. Investments in share capital and increase of share capital										-
3.2. Decrease in the share capital as a result of purchased back shares										-
4.Comprehensive Income			0	698,040		6,955,228		7,653,268		7,653,268
5.Dividends distributed						(2,700,000)		(2,700,000)		(2,700,000)
6. Other increase/(decrease) of equity components, including										-
6.1.Other increase/(decrease) of equity components										-
7.Internal movements, including	0	0	0	0	(38,268)	38,268		0	-	-
7.1.Allotment to general reserve								0		-
7.2. Cover of loss from general reserve										-
7.3.Cover of share discount										-
7.4.Decrease in value of property, plant and equipment and other intangible assets caused by revaluation										-
7.5.Internal movements of other equity components					(38,268)	38,268		0		-
Non-controlling interests			0							-
<i>8.Balance at the end of the current period, as at 01 January 2020 (checked/</i>	30,000,000	0	4,676,283	2,730,236	3,009,091	28,226,954	0	68,642,564	0	68,642,564

Interim period of current financial year										
9. Balance at the beginning of the current period, as at 1 January 2020 (checked)	30,000,000	0	4,676,283	2,730,236	3,009,091	28,226,954	0	68,642,564	0	68,642,564
9.1. Effect of IFRS 9								0		-
10. Restated balance	30,000,000	0	4,676,283	2,730,236	3,009,091	28,226,954	0	68,642,564	0	68,642,564
11. Transactions with shareholders (owners) with respect to shares (shareholdings)								0		-
11.1. Investments in share capital and increase of share capital								0		-
11.2. Decrease in share capital as a result of purchased back shares								0		-
12. Comprehensive Income			0	841,907	13,730	1,838,945		2,694,582		2,694,582
13. Dividends distributed						(1,700,000)		(1,700,000)		(1,700,000)
14. Other increase/(decrease) of equity components								0		-
14.1. Increase or decrease in derivatives classified as equity components								0		-
15. Internal movements	0	0	0	0	(76,286)	76,286	0	0		-
15.1. Allotment to general reserve					-	-		0		-
15.2. Cover of loss from general reserve								0		-
15.3. Cover of share discount								0		-
15.4. Decrease in value of property, plant and equipment and other intangible assets caused by revaluation					(76,286)	76,286		0		-
15.5. Internal movements of other equity components					-	-		0		-
Non-controlling interests			0					0		-
Balance at the end of the current period, as at 01 January 2021 (not checked)	30,000,000	0	4,676,283	3,572,143	2,946,535	28,442,185	0	69,637,146	0	69,637,146

General Executive Director



H. Andreyan
A. Hakobyan

H. Andreyan

Chief Accountant

A. Hakobyan