

Interim Financial Statements
Statement of Changes in Equity

«31» March 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	3,075,772	20,402,565	0	60,303,652	0	60,303,652
9.1.Total impact of changes in accounting policy and the correction of fundamental errors				140,852		1,248,797		1,389,649		1,389,649
10. Restated balance	30,000,000	0	4,676,283	2,289,884	3,075,772	21,651,362	0	61,693,301	0	61,693,301
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 the share capital as a result of purchased back shares								0		-
13. Comprehensive Income				(276,773)		2,160,245		1,883,472	0	1,883,472
14. Dividends distributed										
15. Other increase/(decrease) of equity components, including								0		-
15.1. Other increase/(decrease) of equity components								0		-
16. Internal movements, including					(3,832)	3,832		0	-	-
16.1. Allotment to general reserve					(3,832)	3,832		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 2018</i>								0		-
<i>17. Balance at the end of the current period, as at 01 April 2018/checked/</i>	30,000,000	0	4,676,283	2,013,111	3,071,940	23,815,439	0	63,576,773	0	63,576,773

Interim period of current financial year										
1. Balance at the beginning of the current period, as at 1 January 2019 (not checked)	30,000,000	0	4,676,283	2,002,994	3,047,098	24,593,689	0	64,320,064	0	64,320,064
9.1. Effect of IFRS 9								0		-
10. Restated balance	30,000,000	0	4,676,283	2,002,994	3,047,098	24,593,689		64,320,064	0	64,320,064
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 share capital as a result of purchased back shares								0		-
13. Comprehensive Income				730,021		583,920		1,313,941		1,313,941
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	(30,828)	30,828		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					(30,828)	30,828		0		-
Non-controlling interests								0		-
Balance at the end of the current period, as at 01 April 2019 (not checked)	30,000,000	0	4,676,283	2,733,015	3,016,270	25,208,437	0	65,634,005	-	65,634,005

General Executive Director



H. Andriasyan

H. Andriasyan

Chief Accountant

A. Hakobyan