

Interim Financial Statements
Statement of Changes in Equity

«31» December 2018

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 2017 /checked/</i>	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 the correction of fundamental errors								0		
10. Restated balance	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
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				661,540	85,653	5,495,156		6,242,349	68,901	6,311,250
14. Dividends distributed						(1,000,000)		-1,000,000		(1,000,000)
15. Other increase/(decrease) of equity components, including								0		-
15.1. Other increase/(decrease) of equity components								0		-
16. Internal movements, including			81,091			844	-	81,935	#####	(1,602,693)
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			81,091			844		81,935	#####	(1,602,693)
<i>Balance at the end of the current period, as at 01 January 2017</i>								0		-
<i>17. Balance at the end of the current period, as at 01 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

Interim period of current financial year										
1. Balance at the beginning of the current period, as at 1 January 2018 (checked)	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. Effect of IFRS 9				140,852		934,040		1,074,892		1,074,892
10. Restated balance	30,000,000	0	4,676,283	2,289,884	3,075,772	21,336,605		61,378,544	0	61,378,544
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				(286,890)	(4,242)	6,982,652		6,691,520		6,691,520
14. Dividends distributed						(3,750,000)		-3,750,000		(3,750,000)
15. Other increase/(decrease) of equity components								0		-
15.1. Increase or decrease in derivatives classified as equity components								0		-
16. Internal movements				0	(24,432)	24,432		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					(24,432)	24,432		0		-
Non-controlling interests								0		-
Balance at the end of the current period, as at 01 January 2019 (not checked)	30,000,000	0	4,676,283	2,002,994	3,047,098	24,593,689	0	64,320,064	-	64,320,064

General Executive Director



H. Andriasyan

H. Andriasyan

Chief Accountant

A. Hakobyan

A. Hakobyan