

Interim Financial Statements
Statement of Changes in Equity

«31» March 2021

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 2020/checked/</i>	30,000,000	0	4,676,283	2,730,236	3,009,091	28,226,954		68,642,564	0	68,642,564
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	2,730,236	3,009,091	28,226,954	0	68,642,564	0	68,642,564
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	(910,093)		1,166,218		256,125		256,125
5. Dividends distributed										-
6. Other increase/(decrease) of equity components, including										-
6.1. Other increase/(decrease) of equity components										-
7. Internal movements, including	0	0	0	0				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								0		-
Non-controlling interests			0							-
<i>8. Balance at the end of the current period, as at 01 April 2020 (not checked)</i>	30,000,000	0	4,676,283	1,820,143	3,009,091	29,393,172	0	68,898,689	0	68,898,689

Interim period of current financial year										
9. Balance at the beginning of the current period, as at 1 January 2021 (not checked)	30,000,000	0	4,676,283	3,572,144	2,946,535	29,740,025	0	70,934,987	0	70,934,987
9.1. Effect of IFRS 9								0		-
10. Restated balance	30,000,000	0	4,676,283	3,572,144	2,946,535	29,740,025	0	70,934,987	0	70,934,987
11. Transactions with shareholders (owners) with respect to shares (shareholdings)							0	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	(196,661)		659,219		462,558		462,558
13. Dividends distributed								-		-
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			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								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 April 2021 (not checked)	30,000,000	0	4,676,283	3,375,483	2,946,535	30,399,244	0	71,397,545	0	71,397,545

General Executive Director



H. Andriasyan
A. Hakobyan

H. Andriasyan

A. Hakobyan

Chief Accountant