

Interim Financial Statements
Statement of Changes in Equity

«30» September 2016

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

(AMD'000)

Equity components	Share Capital	Share premium	General reserve	Revaluation of available-for-sale assets	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 2015</i>	30,000,000	0	4,595,192	576,817	3,888,683	13,683,875	0	52,744,567	1,548,304	54,292,871
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	576,817	3,888,683	13,683,875	0	52,744,567	1,548,304	54,292,871
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				(495,834)		(611,033)		-1,106,867	-138,331	(1,245,198)
14. Dividends distributed								0		-
15. Other increase/(decrease) of equity components, including								0		-
15.1. Other increase/(decrease) of equity components								0		-
16. Internal movements, including	0	0	0	-	(8,502)	8,502		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					(8,502)	8,502		0		-
16.5. Internal movements of other equity components								0		-
<i>Balance at the end of the current period, as at 01 October 2015</i>								0		-
17. Balance at the beginning of the current period, as at 1 January 2016	30,000,000	0	4,595,192	80,983	3,880,181	13,081,344	0	51,637,700	1,409,973	53,047,673

Interim period of current financial year										
1. Balance at the beginning of the current period, as at 1 January 2016	30,000,000	0	4,595,192	427,278	2,990,119	14,221,477	0	52,234,066	1,478,062	53,712,128
9.1. Total impact of changes in accounting policy and material errors								0		
10. Restated balance	30,000,000	0	4,595,192	427,278	2,990,119	14,221,477		52,234,066	1,478,062	53,712,128
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				1,381,200		1,991,269		3,372,469	59,908	3,432,377
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	0	0	-	-	-		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								0		-
Non-controlling interests								0		-
Balance at the end of the current period, as at 01 October 2016	30,000,000	0	4,595,192	1,808,478	2,990,119	16,212,746	0	55,606,535	1,537,970	57,144,505

General Executive Director



H. Andreyan

H. Andreyan

Chief Accountant

A. Hakobyan

A. Hakobyan