

Interim Financial Statements
Statement of Changes in Equity

«30» June 2016

ACBA-CREDIT AGRICOLE BANK CJSC
Address: 1 Byron 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				(118,765)	-	929,663		810,898	-105,406	705,492
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	-	(4,639)	4,639		0		-
16.1. Allotment to general reserve			0					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				-	(4,639)	4,639		0		-
16.5. Internal movements of other equity components								0		-
<i>Balance at the end of the current period, as at 01 July 2015</i>								0		-
17. Balance at the beginning of the current period, as at 1 January 2016	30,000,000	0	4,595,192	458,052	3,884,044	14,618,177	0	53,555,465	1,442,898	54,998,363

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				807,305		991,078		1,798,383	46,384	1,844,767
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 July 2016	30,000,000	0	4,595,192	1,234,583	2,990,119	15,212,555	0	54,032,449	1,524,446	55,556,895

General Executive Director




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Chief Accountant

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