

STATEMENT OF CHANGES IN EQUITY AND RESERVES

Companry **Комерцијална банка АД Скопје**Reporting period **01.01 - 31.12**

Year

2019

	Equity				Revaluation reserves					Other reserves			Retained earnings		Total equity and reserves, attributable to the shareholders of the Bank	Noncontrolling interest *	Total equity and in thousands of denars reserves	
	Subscribed capital	Share premium	(Treasury shares)	Other equity instruments	Revaluation surplus on financial assets available for sale	Revaluation reserve for foreclosed assets	Reserves for risk mitigation	Foreign exchange reserves on investment in foreign operations	Other revaluation reserves	Statutory reserve	Capital component of hybrid financial instruments	Other reserves	Available for distribution to shareholders	Limited for distribution to shareholders				(Accumulated losses)
<i>In 000 MKD</i>																		
As at January 1, _____ (previous year)	2,279,067	771,527	0	0	9,771	0	0	0	0	455,813	0	6,690,489	845,419	0	0	11,052,086	20,872	11,072,958
Opening balance restatement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
As at January 1, _____ (previous year), restated	2,279,067	771,527	0	0	9,771	0	0	0	0	455,813	0	6,690,489	845,419	0	0	11,052,086	20,872	11,072,958
Total comprehensive income for the year	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit/(loss) for the year	0	0	0	0	0	0	0	0	0	0	0	0	1,795,029	0	0	1,795,029	11,186	1,806,215
Other gains/(losses) for the period	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in fair value of financial assets available for sale	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
debt instruments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- unrealised changes in fair value (net)	0	0	0	0	7,867	0	0	0	0	0	0	0	0	0	0	7,867	0	7,867
- realised changes in fair value (net) recognized through Income Statement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- additional impairment losses of debt instruments available for sale	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Release of impairment losses of debt instruments available for sale	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
equity instruments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- unrealised changes in the fair value (net)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- realised changes in the fair value (net) reclassified to Other Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in fair value of instruments for hedging cash flow risk	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in fair value of instruments for hedging net-investments in foreign operations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Foreign exchange gains/(losses) of foreign operations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred tax assets/(liabilities) recognized in equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in the credit capability of the bank, for financial liabilities measured at fair value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other gains/(losses) not recognized in the income statement (describe separately)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
_____	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total unrealized gains/(losses) recognized directly in equity	0	0	0	0	7,867	0	0	0	0	0	0	0	0	0	0	7,867	0	7,867
Total comprehensive income for the year	0	0	0	0	7,867	0	0	0	0	0	0	0	1,795,029	0	0	1,802,896	11,186	1,814,082
Transactions with the shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Shares issued in the period	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation of statutory reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation of other reserves	0	0	0	0	0	0	0	0	0	0	0	410,349	-410,349	0	0	0	0	0
Dividends	0	0	0	0	0	0	0	0	0	0	0	0	-410,232	0	0	-410,232	-3,000	-413,232
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sale of treasury shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other changes in equity and reserves (describe separately)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
_____	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
_____	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transactions with shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0	0	0	410,349	-820,581	0	0	-410,232	-3,000	-413,232

	Equity				Revaluation reserves					Other reserves			Retained earnings		Total equity and reserves, attributable to the shareholders of the Bank	Noncontrolling interest *	Total equity and In thousands of denars reserves	
	Subscribed capital	Share premium	(Treasury shares)	Other equity instruments	Revaluation surplus on financial assets available for sale	Revaluation reserve for foreclosed assets	Reserves for risk mitigation	Foreign exchange reserves on investment in foreign operations	Other revaluation reserves	Statutory reserve	Capital component of hybrid financial instruments	Other reserves	Available for distribution to shareholders	Limited for distribution to shareholders				(Accumulated losses)
<i>In 000 MKD</i>																		
As at December 31, _____ (previous year) / January 1, _____ (current year)	2,279,067	771,527	0	0	17,638	0	0	0	0	455,813	0	7,100,838	1,819,867	0	0	12,444,750	29,058	12,473,808
Opening balance restatement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
As at January 1, _____ (current year), restated	2,279,067	771,527	0	0	17,638	0	0	0	0	455,813	0	7,100,838	1,819,867	0	0	12,444,750	29,058	12,473,808
Total comprehensive income for the year	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit/(loss) for the year	0	0	0	0	0	0	0	0	0	0	0	0	1,814,228	0	0	1,814,228	12,597	1,826,825
Other gains/(losses) for the period	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0	0	0
Changes in fair value of financial assets available for sale	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
debt instruments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- unrealised changes in the fair value (net)	0	0	0	0	-12,044	0	0	0	0	0	0	0	0	0	0	-12,044	0	-12,044
- realised changes in the fair value (net) recognized through	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- additional impairment losses of debt instruments available for	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Release of impairment losses of debt instruments available for	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
equity instruments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- unrealised changes in the fair value (net)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- realised changes in the fair value (net) reclassified to Other R	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in fair value of instruments for hedging cash flow risk	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in fair value of instruments for hedging net-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
investments in foreign operations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Foreign exchange gains/(losses) of foreign operations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred tax assets/(liabilities) recognized in equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in the credit capability of the bank, for financial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
liabilities measured at fair value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other gains/(losses) not recognized in the income statement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(describe separately)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
_____	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total unrealized gains/(losses) recognized directly in equity	0	0	0	0	-12,044	0	0	0	0	0	0	0	0	0	0	-12,044	0	-12,044
Total comprehensive income for the year	0	0	0	0	-12,044	0	0	0	0	0	0	0	1,814,228	0	0	1,802,184	12,597	1,814,781
Transactions with the shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Shares issued in the period	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation of statutory reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation of other reserves	0	0	0	0	0	0	0	0	0	0	0	500,000	-500,000	0	0	0	0	0
Dividends	0	0	0	0	0	0	0	0	0	0	0	0	-957,208	0	0	-957,208	-8,375	-965,583
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sale of treasury shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other changes in equity and reserves (describe separately)	0	0	0	0	0	0	0	0	0	0	0	0	-323,084	323,084	0	0	0	0
_____	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
_____	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transactions with shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0	0	0	500,000	-1,780,292	323,084	0	-957,208	-8,375	-965,583
As at December 31, _____ (previous year) / January 1, _____ (current year)	2,279,067	771,527	0	0	5,594	0	0	0	0	455,813	0	7,600,838	1,853,803	323,084	0	13,289,726	33,280	13,323,006