

STATEMENT OF CHANGES IN EQUITY AND RESERVES

Company Комерцијална банка АД Скопје

Reporting Period 01.01 - 30.06

Year

2016

	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	0	0	0	0	0	455.813	0	5.917.131	100.937	0	0	0	9.524.475	4.131	9.528.606	
Opening balance restatement	0	0	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	0	0	0	0	0	455.813	0	5.917.131	100.937	0	0	0	9.524.475	4.131	9.528.606	
Total comprehensive income for the year	0	0	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	520.872	0	0	0	520.872	3.595	524.467	
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	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	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	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	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	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	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	0	0
Total unrealized gains/(losses) recognized directly in equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income for the year	0	0	0	0	0	0	0	0	0	0	0	0	520.872	0	0	0	520.872	3.595	524.467	
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	0	0
Share issued in the period	0	0	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	0	0
Allocation of other reserves	0	0	0	0	0	0	0	0	0	0	95.604	-95.604	0	0	0	0	0	0	0	0
Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purchase of treasury shares	0	0	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	73	0	0	0	73	0	73	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
Transactions with shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0	0	95.604	-95.532	0	0	0	0	73	0	73	
As at December 31, _____ (previous year)/ January 1, _____ (current year)	2.279.067	771.527	0	0	0	0	0	0	0	455.813	0	6.012.735	526.278	0	0	0	10.045.420	7.726	10.053.146	
Total comprehensive income for the year	0	0	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	204.952	0	0	0	204.952	2.056	207.008	
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	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	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	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	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	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	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	0	0
Total unrealized gains/(losses) recognized directly in equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income for the year	0	0	0	0	0	0	0	0	0	0	0	0	204.952	0	0	0	204.952	2.056	207.008	
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	0	0
Share issued in the period	0	0	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	0	0
Allocation of other reserves	0	0	0	0	0	0	0	0	0	0	240.225	-240.225	0	0	0	0	0	0	0	0
Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-284.833	0	-284.833	
Purchase of treasury shares	0	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	-43	0	0	0	-43	0	-43	
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
Transactions with shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0	0	240.225	-525.101	0	0	0	0	-284.876	0	-284.876	
As at December 31, _____ (current year)	2.279.067	771.527	0	0	0	0	0	0	0	455.813	0	6.252.960	206.129	0	0	0	9.965.496	9.782	9.975.278	