STATEMENT OF CHANGES IN EQUITY AND RESERVES

Company **Комерцијална банка АД Скопје** Reporting Period **01.01 - 30.06** Year **2018**

In 000 MKD	Equity				Revaluation reserves				
	Subscribed capital	Share premium	(Treasury shares)	Other equity instruments	Revaluation surplus on financial assets available for sale	Revaluation reserve for foreclosed asets	Reserves for risk mitigation	Foreign exchange reserves on investment in foreign operations	Other revaluation reserves
As at January 1, _____ (previous year)	2,279,067	771,527	0	0	6,171	0	0	0	0
Opening balance restatement	0	0	0	0	0	0	0	0	0
As at January 1, _____ (previous year), restated	2,279,067	771,527	0	0	6,171	0	0	0	0
Total comprehensive income for the year	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	0	0	0	0	0	0
Other gains/(losses) for the period	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
debt instruments	0	0	0	0	0	0	0	0	0
- unrealised changes in fair value (net)	0	0	0	0	3,600	0	0	0	0
- realised changes in fair value (net) recognized throught Income Statement	0	0	0	0	0	0	0	0	0
- aditional impairment losses of debt instruments avilable for sale	0	0	0	0	0	0	0	0	0
- Release of impairment losses of debt instruments avilable for sale	0	0	0	0	0	0	0	0	0
eqity instruments	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
- realised changes in the fair value (net) reclasified to Other Reservers	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
Changes in fair value of instruments for hedging net-investments in foreign operations	0	0	0	0	0	0	0	0	0

STATEMENT OF CHANGES IN EQUITY AND RESERVES

Company

In 000 MKD	Other reserves			Retained earnings					
	Statutory reserve	Capital component of hybrid financial instruments	Other reserves	Available for distribution to shareholders	Limited for distribution to shareholders	(Accumulated losses)	**Total equity and reserves, attributable to the shareholders of the Bank**	Noncontroling interest *	**Total equity and In thousands of denars reserves**
As at January 1, _____ (previous year)	455,813	0	6,252,960	788,330	0	0	10,553,868	12,042	10,565,910
Opening balance restatement	0	0	0	0	0	0	0	0	0
As at January 1, _____ (previous year), restated	455,813	0	6,252,960	788,330	0	0	10,553,868	12,042	10,565,910
Total comprehensive income for the year	0	0	0	0	0	0	0	0	0
Profit/(loss) for the year	0	0	0	836,478	0	0	836,478	8,830	845,308
	0	0	0	0	0	0	0	0	0
Other gains/(losses) for the period	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
debt instruments	0	0	0	0	0	0	0	0	0
- unrealised changes in fair value (net)	0	0	0	0	0	0	3,600	0	3,600
- realised changes in fair value (net) recognized throught Income Statement	0	0	0	0	0	0	0	0	0
- aditional impairment losses of debt instruments avilable for sale	0	0	0	0	0	0	0	0	0
- Release of impairment losses of debt instruments avilable for sale	0	0	0	0	0	0	0	0	0
eqity instruments	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
- realised changes in the fair value (net) reclasified to Other Reservers	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
Changes in fair value of instruments for hedging net-investments in foreign operations	0	0	0	0	0	0	0	0	0

In 000 MKD	Equity				Revaluation reserves				
	Subscribed capital	Share premium	(Treasury shares)	Other equity instruments	Revaluation surplus on financial assets available for sale	Revaluation reserve for foreclosed asets	Reserves for risk mitigation	Foreign exchange reserves on investment in foreign operations	Other revaluation reserves
Foreign exchange gains/(losses) of foreign operations	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
Changes in the credit capability of the bank, for financial liabilities measured at fair value	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
Total unrealized gains/(losses) recognized directly in equity	0	0	0	0	3,600	0	0	0	0
Total comprehensive income for the year	0	0	0	0	3,600	0	0	0	0
Transactions with the shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0
Shares issued in the period	0	0	0	0	0	0	0	0	0
Allocation of statutory reserve	0	0	0	0	0	0	0	0	0
Allocation of other reserves	0	0	0	0	0	0	0	0	0
Dividends	0	0	0	0	0	0	0	0	0
Purchase of treasury shares	0	0	0	0	0	0	0	0	0
Sale of treasury shares	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
Transactions with shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0

In 000 MKD	Other reserves			Retained earnings					
	Statutory reserve	Capital component of hybrid financial instruments	Other reserves	Available for distribution to shareholders	Limited for distribution to shareholders	(Accumulated losses)	**Total equity and reserves, attributable to the shareholders of the Bank**	Noncontroling interest *	**Total equity and In thousands of denars reserves**
Foreign exchange gains/(losses) of foreign operations	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
Changes in the credit capability of the bank, for financial liabilities measured at fair value	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
Total unrealized gains/(losses) recognized directly in equity	0	0	0	0	0	0	3,600	0	3,600
Total comprehensive income for the year	0	0	0	836,478	0	0	840,078	8,830	848,908
Transactions with the shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0
Shares issued in the period	0	0	0	0	0	0	0	0	0
Allocation of statutory reserve	0	0	0	0	0	0	0	0	0
Allocation of other reserves	0	0	437,529	-437,529	0	0	0	0	0
Dividends	0	0	0	-341,860	0	0	-341,860	0	-341,860
Purchase of treasury shares	0	0	0	0	0	0	0	0	0
Sale of treasury shares	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
Transactions with shareholders, recognized directly in equity and reserves	0	0	437,529	-779,389	0	0	-341,860	0	-341,860

In 000 MKD	Equity				Revaluation reserves				
	Subscribed capital	Share premium	(Treasury shares)	Other equity instruments	Revaluation surplus on financial assets available for sale	Revaluation reserve for foreclosed asets	Reserves for risk mitigation	Foreign exchange reserves on investment in foreign operations	Other revaluation reserves
As at December 31, _____ (previous year)/ January 1, _____ (current year)	2,279,067	771,527	0	0	9,771	0	0	0	0
Opening balance restatement	0	0	0	0	0	0	0	0	0
As at January 1, _____ (curent year), restated	2,279,067	771,527	0	0	9,771	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
Profit/(loss) for the year	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
Other gains/(losses) for the period	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
debt instruments	0	0	0	0	0	0	0	0	0
- unrealised changes in the fair value (net)	0	0	0	0	-9,161	0	0	0	0
- realised changes in the fair value (net) recognized throught I	0	0	0	0	0	0	0	0	0
- aditional impairment losses of debt instruments avilable for	0	0	0	0	0	0	0	0	0
- Release of impairment losses of debt instruments avilable fo	0	0	0	0	0	0	0	0	0
eqity instruments	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
- realised changes in the fair value (net) reclasified to Other Re	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
Changes in fair value of instruments for hedging net-investments in foreign operations	0	0	0	0	0	0	0	0	0

In 000 MKD	Other reserves			Retained earnings					
	Statutory reserve	Capital component of hybrid financial instruments	Other reserves	Available for distribution to shareholders	Limited for distribution to shareholders	(Accumulated losses)	**Total equity and reserves, attributable to the shareholders of the Bank**	Noncontroling interest *	**Total equity and In thousands of denars reserves**
As at December 31, _____ (previous year)/ January 1, _____ (current year)	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
As at January 1, _____ (curent year), restated	455,813	0	6,690,489	845,419	0	0	11,052,086	20,872	11,072,958
	0	0	0	0	0	0	0	0	0
Total comprehensive income for the year	0	0	0	0	0	0	0	0	0
Profit/(loss) for the year	0	0	0	1,319,500	0	0	1,319,500	5,679	1,325,179
	0	0	0	-	0	0	0	0	0
Other gains/(losses) for the period	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
debt instruments	0	0	0	0	0	0	0	0	0
- unrealised changes in the fair value (net)	0	0	0	0	0	0	-9,161	0	-9,161
- realised changes in the fair value (net) recognized throught I	0	0	0	0	0	0	0	0	0
- aditional impairment losses of debt instruments avilable for	0	0	0	0	0	0	0	0	0
- Release of impairment losses of debt instruments avilable fo	0	0	0	0	0	0	0	0	0
eqity instruments	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
- realised changes in the fair value (net) reclasified to Other Re	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
Changes in fair value of instruments for hedging net-investments in foreign operations	0	0	0	0	0	0	0	0	0

	Equity				Revaluation reserves				
In 000 MKD	Subscribed capital	Share premium	(Treasury shares)	Other equity instruments	Revaluation surplus on financial assets available for sale	Revaluation reserve for foreclosed asets	Reserves for risk mitigation	Foreign exchange reserves on investment in foreign operations	Other revaluation reserves
Foreign exchange gains/(losses) of foreign operations	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
Changes in the credit capability of the bank, for financial liabilities measured at fair value	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
Total unrealized gains/(losses) recognized directly in equity	0	0	0	0	-9,161	0	0	0	0
Total comprehensive income for the year	0	0	0	0	-9,161	0	0	0	0
Transactions with the shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0
Shares issued in the period	0	0	0	0	0	0	0	0	0
Allocation of statutory reserve	0	0	0	0	0	0	0	0	0
Allocation of other reserves	0	0	0	0	0	0	0	0	0
Dividends	0	0	0	0	0	0	0	0	0
Purchase of treasury shares	0	0	0	0	0	0	0	0	0
Sale of treasury shares	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
Transactions with shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0
As at December 31, _____ (previous year)/ January 1, _____ (current year)	2,279,067	771,527	0	0	610	0	0	0	0

In 000 MKD	Other reserves			Retained earnings					
	Statutory reserve	Capital component of hybrid financial instruments	Other reserves	Available for distribution to shareholders	Limited for distribution to shareholders	(Accumulated losses)	**Total equity and reserves, attributable to the shareholders of the Bank**	Noncontroling interest *	**Total equity and In thousands of denars reserves**
Foreign exchange gains/(losses) of foreign operations	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
Changes in the credit capability of the bank, for financial liabilities measured at fair value	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
Total unrealized gains/(losses) recognized directly in equity	0	0	0	0	0	0	-9,161	0	-9,161
Total comprehensive income for the year	0	0	0	1,319,500	0	0	1,310,339	5,679	1,316,018
Transactions with the shareholders, recognized directly in equity and reserves	0	0	0	0	0	0	0	0	0
Shares issued in the period	0	0	0	0	0	0	0	0	0
Allocation of statutory reserve	0	0	0	0	0	0	0	0	0
Allocation of other reserves	0	0	410,349	-410,349	0	0	0	0	0
Dividends	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
Sale of treasury shares	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
Transactions with shareholders, recognized directly in equity and reserves	0	0	410,349	-820,581	0	0	-410,232	-3,000	-413,232
As at December 31, _____ (previous year)/ January 1, _____ (current year)	455,813	0	7,100,838	1,344,338	0	0	11,952,193	23,551	11,975,744