

Statement of Changes in Equity

For the year ended 31 December 2016

	Share capital AFN '000	(Deficit)/surplus on available for sale investments AFN '000	Capital reserve AFN '000	Retained earnings AFN '000	Total AFN '000
Balance as at 31 December 2014	1,465,071	13,020	168,262	1,431,185	3,077,538
<i>Effect of restatement due to prior period errors (refer to note 33)</i>	-	-	-	303,329	303,329
Balance as at 31 December 2014 Restated	1,465,071	13,020	168,262	1,734,514	3,380,867
Balance as at 01 January 2015	1,465,071	13,020	168,262	1,734,514	3,380,867
Profit for the year – restated	-	-	-	487,687	487,687
Other comprehensive income, net of tax:					
Fair value reserve (available-for-sale financial assets):					
Net change in fair value	-	(45,395)	-	-	(45,395)
Related tax	-	9,079	-	-	9,079
Total comprehensive income – restated					
Transferred to capital reserve	-	-	24,384	(24,384)	-
Transactions with owners of the bank					
Dividend paid	-	-	-	(144,000)	(144,000)
Balance as at 31 December 2015 – restated	1,465,071	(23,296)	192,646	2,053,817	3,688,238
Total comprehensive income					
Profit for the year	-	-	-	519,072	519,072
Other comprehensive income, net of tax:					
Fair value reserve (available-for-sale financial assets):					
Net change in fair value	-	36,554	-	-	36,554
Reclassification adjustments relating to available for sale investments disposed off during the year – net	-	(477)	-	-	(477)
Related tax on:					
Available for sale financial assets	-	(7,310)	-	-	(7,310)
Loss on disposal available for sale investments during the year	-	95	-	-	95
Total comprehensive income					
Transferred to capital reserve	-	-	25,954	(25,954)	-
Transactions with owners of the bank					
Interim dividend paid	-	-	-	(335,100)	(335,100)
	-	28,862	25,954	158,018	212,834
Balance as at 31 December 2016	1,465,071	5,564	218,600	2,211,835	3,901,072



Chief Executive Officer



Chief Financial Officer



Chairman

The annexed notes 1 to 35 form an integral part of these financial statements.