

Arab African International Bank
(Egyptian joint stock company)
Separate statement of Changes in owners' equity
for the year ended 31 December 2015

	Paid In Capital	Reserves	Retained Earnings	Total
	US\$ '000	US\$ '000	US\$ '000	US\$ '000
Balance as at 31 December 2013 - Before accounting changes & appropriation	100,000	132,223	775,185	1,007,408
Accounting changes effects	-	17,406	3,394	20,800
Dividends of the year ended 2013	-	-	(43,900)	(43,900)
Balance as at 31 December 2013-After accounting changes & appropriation	100,000	149,629	734,679	984,308
Bank risk reserve	-	114	(114)	-
Transferred to capital reserve	-	522	(522)	-
Currencies translation differences	-	1	-	1
Net change in fair value of available for sale	-	3,071	-	3,071
Net Profit as at 31 December 2014	-	-	167,333	167,333
Balance as at 31 December 2014	100,000	153,337	901,376	1,154,713
Balance as at 31 December 2014 -Before appropriation	100,000	153,337	901,376	1,154,713
Dividends of the year ended 2014	-	-	(52,060)	(52,060)
Balance as at 31 December 2014 -After appropriation	100,000	153,337	849,316	1,102,653
Banking risks reserve	-	135	(135)	-
Currencies translation differences	-	(21)	-	(21)
Net change in fair value of available for sale	-	8,725	-	8,725
Net Profit as at 31 December 2015	-	-	213,112	213,112
Balance as at 31 December 2015	100,000	162,176	1,062,293	1,324,469

* The accompanying notes from (1) to (47) form an integral part of these financial statements and are to be read therewith .