

Arab African International Bank
(Egyptian joint stock company)
Statement of Changes in owners' equity
For the period ended 30 June 2013

	Paid In Capital	Reserves	Retained Earnings	Total
	US\$ '000	US\$ '000	US\$ '000	US\$ '000
Balance as at 31 December 2011 - Before appropriation	100,000	105,826	564,973	770,799
Dividends of the year ended 2011	-	-	(36,558)	(36,558)
Transferred to Legal reserve	-	12,071	(12,071)	-
Balance as at 31 December 2011-After appropriation	100,000	117,897	516,344	734,241
Transferred to general banking risks reserve	-	(4,318)	4,318	-
Net change in fair value of Available for sale	-	3,950	-	3,950
Net Profit as at 30 June 2012 as previously reported			74,111	74,111
Accounting changes (Note 45)			(1,326)	(1,326)
Net Profit as at 30 June 2012 after amended	-	-	72,785	72,785
Balance as at 30 June 2012	100,000	117,529	593,447	810,976
Balance as at 31 December 2012 - Before appropriation	100,000	122,375	668,867	891,242
Dividends of the year ended 2012	-	-	(42,875)	(42,875)
Transferred to Legal reserve	-	1,804	(1,804)	-
Balance as at 31 December 2012-After appropriation	100,000	124,179	624,188	848,367
Net change in fair value of Available for sale	-	(1,371)	-	(1,371)
Net Profit as at 30 June 2013	-	-	73,077	73,077
Balance as at 30 June 2013	100,000	122,808	697,265	920,073

* The accompanying notes from (1) to (46) form an integral part of these financial statements and are to be read therewith .