

Arab African International Bank  
(Egyptian joint stock company)  
Separate statement of Changes in owners' equity  
for the period ended 30 September 2014

	Paid In Capital	Reserves	Retained Earnings	Total
	US\$ '000	US\$ '000	US\$ '000	US\$ '000
<b>Balance as at 31 December 2012 - Before accounting changes &amp; appropriation</b>	100,000	122,375	668,867	891,242
Accounting changes effects	-	10,353	3,394	13,747
<b>Balance as at 31 December 2012-After accounting changes</b>	100,000	132,728	672,261	904,989
Dividends of the year ended 2012	-	-	(42,875)	(42,875)
Transferred to legal reserve	-	1,804	(1,804)	-
<b>Balance as at 31 December 2012-After accounting changes &amp; appropriation</b>	100,000	134,532	627,582	862,114
Currencies translation differences	-	3	-	3
Net change in fair value of available for sale	-	7,131	-	7,131
<b>Net Profit as at 30 September 2013</b>	-	-	114,364	114,364
<b>Balance as at 30 September 2013 after accounting changes</b>	<b>100,000</b>	<b>141,666</b>	<b>741,946</b>	<b>983,612</b>
<b>Balance as at 31 December 2013 - Before accounting changes &amp; appropriation</b>	100,000	132,223	775,185	1,007,408
Accounting changes effects	-	17,406	3,394	20,800
<b>Balance as at 31 December 2013-After accounting changes</b>	100,000	149,629	778,579	1,028,208
Dividends of the year ended 2013	-	-	(43,900)	(43,900)
<b>Balance as at 31 December 2013-After accounting changes &amp; appropriation</b>	100,000	149,629	734,679	984,308
Currencies translation differences	-	5	-	5
Net change in fair value of available for sale	-	(22,318)	-	(22,318)
<b>Net Profit as at 30 September 2014</b>	-	-	117,955	117,955
<b>Balance as at 30 September 2014</b>	<b>100,000</b>	<b>127,316</b>	<b>852,634</b>	<b>1,079,950</b>

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