

## Bank Sepah

## Statement of Changes in Shareholders equity For the year ended 20.03.2017

amount in IRR million  Balance as at 20.03.2016		2016-1	17*									_			
	Working Share Other capital premium Legal reserves capital increase reserve reserve				r Surplus of es <sup>revaluation</sup> of asse	urplus of evaluation of assets						Differentiation of currency accumulated Treasury Total of shares Shareholders exchanges and legal equality of F.X. rate			_
Net profit	75,531,843	0	0	891,8391,833	3 0		_					0,782)4,539,205(	0	78,287,092	2
annual Adjustments	, ,			, ,							,	411,520		411,520	
Other comprehensive profit(loss)es after tax deduction												•		,	
urplus of revaluation of assets												)5,280,408(	i.	)5,280,408	(
Differentiation of FX conversion and legal equality of F.X atte														0	
ther comprehensive profits' tax														0	
Total of other comprehensive profits											\	<b>7.40</b> /		.== = 40/	
Total of comprehensive profits											)77,	540(		)77,540(	
apital increase														0	
Registered capital increase					0	(77,540)		0	0	317,617					
					0	6,323,242		(9,408,093)	0	73,197,766					
Treasury shares	35,500,000														_
turchase of treasury shares	22,200,000														
ale of treasury shares														35,500,000	)
Distribution & Allocation														0	
Legal reserve														0	
Other reserve														0	
nregistered capital increase														0	
hared profit pproved shares' profit 0.5% of low-cost houses total														0	
														0	20.02
alance as at														0	20.03.
										)205,760( (2,058)		)205,760( (2,058)		v	
-	35,500,00	0	0	0	0	0	0	0		(207,818)	0	35,292,182			
=	111.031.84	3	0	0	891.839	1.833	0	6.323.24	2	)9.615.911(	0	108.632.846			_

<sup>\*</sup>Iranian year 1395 (20 March 2016-20 March 2017)



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## Statement of Changes in Shareholders equity For the year ended 20.03.2017

			u	ic year c	Hucu 20.05.2	2017							
amount in IRR million  Balance as at 21.03.2015			2015-16*										
	capital	Working S capital increase	Share premium reserve reser	l reserve	· Surplus of <sub>S</sub> revaluation of assets	s						cy s ges and profit(loss( quality of	reasury Total of hares Shareholders equity
Net profit	75,531,843	0	0 835	5,0821,833	4,227							78,938)7,731,355(	0 74,720,568
Annual Adjustments	70,001,040	Ů	0 002	,,0021,000	-1,227						0,0	261,251	261,251
Other comprehensive profit(loss)es after tax deduction												201,231	201,231
Surplus of revaluation of assets												)2,101,670(	)2,101,670
Differentiation of FX conversion and legal equality of F.X													0
rate Other comprehensive profits' tax													
'Total of other comprehensive profits					)4,227(								)4,227(
Total of comprehensive profits											30	21,844	321,844
capital increase												21,011	0
Registered capital increase					(4.337)	221.04	, .	•		217 (17			<u> </u>
1					(4,227)	321,84		0 (0.571.774)	0	317,617	-		
Treasury shares					0	6,400,7	82	(9,571,774)	0	73,197,766			
Purchase of treasury shares													
Sale of treasury shares													
Distribution & Allocation													
Legal reserve													
Other reserve													
Unregistered capital increase													
												)56,757(	)1,892(
			56	,757								) <b>1,892</b> (	0
												)189,190(	)189,190(
Shared profit													
Approved shares' profit													
total	0		0	0	56,757	0	0	0		247,839 (	0	)191,082 (	
	75,531,843		0	0		1,833	0	6,400,78	2	)9,819,613 (	0	73,006,684	

\*Iranian year1394 (21 March 2015-19March 2016) Balance as at 19.03.2016