

Consolidated Statement of Changes in Equity

In billions of Russian Roubles	Note	Attributable to shareholders of the Bank							Non- controlling interest	Total equity
		Share capital	Treasury shares	Share premium	Revaluation reserve for office premises	Fair value reserve for investment securities available for sale	Foreign currency translation reserve	Retained earnings	Total	
BALANCE AS AT 31 DECEMBER 2010		87.7	—	232.6	53.6	24.4	(1.1)	585.8	983.0	4.1 987.1
Changes in equity for the year ended 31 December 2011										
Dividends declared	30	—	—	—	—	—	—	(21.0)	(21.0)	— (21.0)
Amortisation of revaluation reserve for office premises		—	—	—	(1.8)	—	—	1.8	—	— —
Business combinations		—	(7.0)	—	—	—	—	—	(7.0)	0.3 (6.7)
Disposals of subsidiaries		—	—	—	—	—	—	—	—	(0.1) (0.1)
Acquisition of non- controlling interests in subsidiaries		—	—	—	—	—	—	0.1	0.1	(0.1) —
Recalculation of non- controlling interest due to final price purchase allocation of the subsidiary		—	—	—	—	—	—	—	—	(0.3) (0.3)
Total comprehensive income for the year ended 31 December 2011		—	—	—	29.7	(31.9)	(4.6)	316.2	309.4	(0.4) 309.0
BALANCE AS AT 31 DECEMBER 2011		87.7	(7.0)	232.6	81.5	(7.5)	(5.7)	882.9	1 264.5	3.5 1,268.0
Changes in equity for the year ended 31 December 2012										
Purchase of treasury shares		—	(0.6)	—	—	—	—	—	(0.6)	— (0.6)
Dividends declared	30	—	—	—	—	—	—	(47.5)	(47.5)	— (47.5)

Amortisation of revaluation reserve for office premises	—	—	—	(2.5)	—	—	2.5	—	—	—
Business combinations	—	—	—	—	—	—	—	—	10.2	10.2
Disposals of subsidiaries	—	—	—	—	—	—	—	—	0.4	0.4
Acquisition of non-controlling interests in subsidiaries	—	—	—	—	—	—	—	—	(0.3)	(0.3)
Total comprehensive income for the year ended 31 December 2012	—	—	—	—	44.8	1.0	348.8	394.6	(1.0)	393.6
BALANCE AS AT 31 DECEMBER 2012	87.7	(7.6)	232.6	79.0	37.3	(4.7)	1,186.7	1,611.0	12.8	1,623.8

