



Subappendix 8

Approved  
by Board of Central bank of the Republic of Armenia  
decision N 127-N of June 8, 2010

Appendix 8  
the Board of Central bank of the Republic of Armenia  
decision N 205 N of July 10, 2007

INTERIM STATEMENT  
ON CHANGES IN EQUITY (Form 8)

"31" DECEMBER 2023

AMIO BANK CJSC YEREVAN, 48 NALBANDYAN STR.

in K' AMD

Equity capital components	Statutory capital			Net amount Gains/losses from issuances	General reserve	Differences in rates from restated foreign transactions	Revaluation of financial assets available for sale	Cash flow hedge	Gains from noncurrent assets revaluation	Retained profit (loss)	Interim dividends	Total	Noncontrolled stock	Total capital
	Paid-in capital	Repurchased capital												
Items	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Comparative interim period of previous financial year (from year-start, progressive ) (Table 1)														
<b>1. Balance carried forward as of 01 January 2022 (audited/unaudited)</b>	42,090,187		42,090,187		917,427		(1,100,236)		471,422	10,301,239		52,680,039		52,680,039
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
<b>2. Restated balance</b>	42,090,187		42,090,187		917,427		(1,100,236)		471,422	(13,705,452)		28,673,348		28,673,348
<b>3. Dealings in shares (stocks) with shareholders (owners), including on:</b>														
3.1. Investments and other increase in statutory capital	128,002,328		128,002,328									128,002,328		128,002,328
3.2. Decrease in statutory capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														
<b>4. Comprehensive income</b>							(1,692,766)		5,105,173	(8,597,887)		(5,185,480)		(5,185,480)
<b>5. Dividends</b>														
<b>6. Other increase (decrease) in equity components, including:</b>														
6.1. Increase/decrease in derivatives classified as equity instruments														
<b>7. Internal movements, including:</b>														
7.1. Allocations to general reserve														
<b>7.2. Recovery of accumulated loss on the account of general reserve</b>														
7.3. Recovery of share premium														
7.4. Decrease in value of fixed and intangible assets due to revaluation										136,588		136,588		136,588
7.5. Internal flows of other equity components														
<b>8. Balance at the end of comparative interim period of previous financial year 31 december 2022</b>	170,092,515		170,092,515		917,427		(2,793,002)		5,576,595	(22,166,751)		151,626,784		151,626,784

Interim period of current year (from year-start, progressive) (Table II)													
9. Balance at the beginning of financial year 01 January 2023(audited/unaudited)	170,092,515		170,092,515	917,427		(2,793,002)		5,576,595	(22,166,751)		151,626,784		151,626,784
9.1. Total result of changes in the accounting policy and adjustments of fundamental errors													
10. Restated balance	170,092,515		170,092,515	917,427		(2,793,002)		5,576,595	(22,166,751)		151,626,784		151,626,784
11. Dealings in shares (stocks) with shareholders (owners), including on:													
11.1 Investments and other increase in statutory capital											-		-
11.2 Decrease in statutory capital, including on account of shares (stocks, shares of stock) repurchased and withdrawn from circulation													
12. Comprehensive income						2,843,052		(112,318)	2,141,567		4,872,301		4,872,301
13. Dividends													-
14. Other increase (decrease) in equity components,													
14.1. Increase/decrease in derivatives classified as equity instruments													
15. Internal movements, including:													
15.1. Allocations to general reserve													-
15.2. Recovery of accumulated loss on the account of general reserve													
15.3. Recovery of share premium													
15.4. Decrease in value of fixed and intangible assets due to revaluation													
15.5. Internal movements of other equity components													
16 Balance at the end of interim reporting period 31 december 2023	170,092,515		170,092,515	917,427		50,050		5,464,277	(20,025,184)		156,499,085		156,499,085

Date of approval 12.01.24  
Seal

Chairman of the Executive Board of the Bank

Deputy Chief accountant

Gevorg Tarumyan

Kristine Selimyan

