

INTERIM STATEMENT  
ON COMPREHENSIVE FINANCIAL RESULTS (Form 6)

"30" JUNE 2014

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

in K' AMD

TITLE	Notes	Current interim period	Year-to-date (incremental)	Current interim comparative period of the previous financial year	From the beginning of the previous year to the comparative reporting date (incremental)
Interest and similar income	3	5,008,948	9,556,718	4,652,606	9,101,384
Interest and similar expenses	3	(3,519,754)	(7,052,932)	(3,253,089)	(6,612,716)
<b>Net interest and similar income</b>		1,489,194	2,503,786	1,399,517	2,488,668
Fee and commission income	4	422,315	851,406	354,006	664,158
Fee and commission expenses	4	(108,522)	(201,817)	(108,713)	(207,131)
<b>Net fees and commission receipts</b>		313,793	649,589	245,293	457,027
Dividend income					
Net income from trading operations	5	218,203	347,917	136,567	283,415
Other operating income	6	205,900	499,623	206,305	370,759
<b>Operating income</b>		2,227,090	4,000,915	1,987,682	3,599,869
Net increase in allocation to reserves for possible assets loss	7	172,688	1,155,011	376,458	(402,683)
General administrative expenses	8	(892,779)	(1,854,000)	(894,274)	(1,728,814)
Other operating expenses	9	(357,714)	(724,214)	(359,380)	(711,907)
Net profit/loss from investments in controlled entities	10				
<b>Profit/ (loss) before taxation</b>		1,149,285	2,577,712	1,110,486	756,465
Profit tax (benefit)	11	(238,023)	(526,756)	(118,988)	(118,988)
<b>Profit/ (loss) after taxation</b>		911,262	2,050,956	991,498	637,477
Basic earning per share	12	26	59	28	18
Diluted earning per share	12				
<b>Net profit of the period</b>					
Inclusive of					
Parent company share					
Noncontrollable stock					
<b>Other comprehensive financial result</b>		(44,858)	(257,709)	(17,256)	21,348
Differences in rates from restated foreign transactions					
Revaluation of financial assets available for sale		(44,858)	(257,709)	(17,256)	21,348
Cash flow hedge					
Gains from noncurrent assets revaluation					
Profit tax for other comprehensive income				(4,471)	(4,471)
<b>Other comprehensive financial result after taxation</b>		(44,858)	(257,709)	(21,727)	16,877
<b>Comprehensive financial result</b>		866,404	1,793,247	969,771	654,354
<b>Including</b>					
Parent company share					
Noncontrollable stock					
Basic earning per share		25	51	28	19
Diluted earning per share					

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Chief accountant

Narine Sargsyan

Date of approval 14.07.14

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