



**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)

"30" SEPTEMBER 2023

ARMBUSINESSBANK 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
<b>Comparative interim period of previous financial year (from year-start, progressive) (Table I)</b>														
1. Balance carried forward as of 01 January 2022 (audited/unaudited)	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														
2. Restated balance	42,090,187		42,090,187		917,427		(1,100,236)		471,422	-13,705,452		28,673,348		28,673,348
3. Dealings in shares (stocks) with shareholders (owners), including on:														
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 Decrease in statutory capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														
4. Comprehensive income							(1,836,347)			581,964		(1,254,383)		(1,254,383)
5. Dividends														
6. Other increase (decrease) in equity components, including:														
6.1. Increase/decrease in derivatives classified as equity instruments														
7. Internal movements, including:														
7.1. Allocations to general reserve														
7.2. Recovery of accumulated loss on the account of general reserve														
7.3. Recovery of share premium														
7.4. Decrease in value of fixed and intangible assets due to revaluation														
7.5. Internal flows of other equity components														
8. Balance at the end of comparative interim period of previous financial year 30 september 2022	170,092,515		170,092,515		917,427		(2,936,583)		-471,422	(13,123,488)		155,421,293		155,421,293

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		(2,795,901)		5,579,494	-12,967,158		160,826,377		160,826,377
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		(2,795,901)		5,579,494	-12,967,158		160,826,377		160,826,377
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							3,223,360			911,728		4,135,088		4,135,088
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 30 september 2023	170,092,515		170,092,515		917,427		427,459		5,579,494	(12,055,430)		164,961,465		164,961,465

Date of approval 13.10.23  
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