



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" MARCH 2018

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

in K' AMD

Equity capital components	Statutory capital			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	Net amount											
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 I)														
<b>1. Balance carried forward as of 01 January 2017 (audited/unaudited)</b>	31,374,560		31,374,560		638,508		1,503,275		471,422	2,807,725		36,795,490		36,795,490
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
<b>2. Restated balance</b>	31,374,560		31,374,560		638,508		1,503,275		471,422	2,807,725		36,795,490		36,795,490
<b>3. Dealings in shares (stocks) with shareholders (owners), including on:</b>														
3.1. Investments and other increase in statutory capital														-
3.2. Decrease in statutory capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														
<b>4. Comprehensive income</b>							12,547			681,611		694,158		694,158
<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														
7.5. Internal flows of other equity components														
<b>8. Balance at the end of comparative interim period of previous financial year 31 March 2017 (audited/unaudited)</b>	31,374,560		31,374,560		638,508		1,515,822		471,422	3,489,336		37,489,648		37,489,648

Interim period of current year (from year-start, progressive) (Table II)													
<b>9. Balance at the beginning of financial year 01 January 2018 (audited/unaudited)</b>	<b>31,374,560</b>		<b>31,374,560</b>		<b>691,167</b>		<b>2,009,002</b>		<b>471,422</b>	<b>4,888,085</b>		<b>39,434,237</b>	<b>39,434,237</b>
9.1. Total result of changes in the accounting policy and adjustments of fundamental errors													
<b>10. Restated balance</b>	<b>31,374,560</b>		<b>31,374,560</b>		<b>691,167</b>		<b>2,009,002</b>		<b>471,422</b>	<b>4,888,085</b>		<b>39,434,237</b>	<b>39,434,237</b>
<b>11. Dealings in shares (stocks) with shareholders (owners), including on:</b>													
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													
<b>12. Comprehensive income</b>							<b>228,353</b>			<b>570,325</b>		<b>798,678</b>	<b>798,678</b>
<b>13. Dividends</b>													
<b>14. Other increase (decrease) in equity components,</b>													
14.1. Increase/decrease in derivatives classified as equity instruments													
<b>15. Internal movements, including:</b>													
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													
<b>16 Balance at the end of interim reporting period 31 March 2018</b>	<b>31,374,560</b>		<b>31,374,560</b>		<b>691,167</b>		<b>2,237,355</b>		<b>471,422</b>	<b>5,458,410</b>		<b>40,232,914</b>	<b>40,232,914</b>

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 13.04.18

Chief accountant

Narine Sargsyan

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