

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" JUNE 2014

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

														in K' AMD
Components of equity capital	Authorized capital					om ial	ial ile		nt					
	Authorized capital	Repurchased capital	Net amount	Issue profit/loss	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
Items	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Con	parative interir	n period	of the previo	us finan	cial year (inci	remental fr	om the beginni	ng of the	year) (Tab	le I)				
1. Balance carried forward as of 01 January 2013 (audited/unaudited)	17,500,000		17,500,00	0	309,357		197,987			2,779,049		20,786,393		20,786,393
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
2. Restated balance	17,500,000		17,500,00	0	309,357		197,987			2,779,049		20,786,393		20,786,393
3 Income and expenses recognized directly in equity, including:							16,877					16,877		16,877
3.1 Increase or decrease in revaluation reserve for PP&E and intangible assets														
3.2 Increase or decrease in reserves for fair value remeasurement of financial assets available-for- sale and hedging instruments							16,877					16,877		16,877
3.3 Other income and loss recognized directly in equity capital														
4. Dealings in shares (stocks) with shareholders (owners), including on:														
4.1. Investments and other increase in authorized capital												-		-
4.2. Decrease in authorized capital, including on shares (stocks,											-			
shares of stock) repurchased and withdrawn from circulation				-						(27, 477		(27, 177		(27,477
5. Comprehensive income				+						637,477		637,477		637,477
6. Dividends 7. Other increase (decrease) in equity components, including:														
7.1. Increase/decrease in derivatives classified as equity instruments														

8. Internal movements, including							
8.1. Allocations to general reserve							
8.2. Recovery of accumulated loss out of general reserve							
8.3. Recovery of issuance loss							
8.4. Reduction of increase in value from PPE and intangible							
assets revaluation							
8.5. Internal flows of other equity components							
9. Balance brought forward 30 June 2013 (audited/anaudited)	17,500,000	17,500,000	309,357	214,864	3,416,526	21,440,747	21,440,747
	Interim period o	of the current year	(incremental fron	n the beginning of the y	rear) (Table II)		
10. Balance carried forward as of 01 January 2014	17,500,000	17,500,000	309,357	1,595,572	5,515,725	24,920,654	24,920,654
(audited/unaudited)							
10.1. Total result of changes in the accounting policy and							
adjustments of fundamental errors							
11. Restated balance	17,500,000	17,500,000	309,357	1,595,572	5,515,725	24,920,654	24,920,654
12. Income and expenses recognized directly in equity,							
including:							
12.1 Increase or decrease in revaluation reserve for PP&E and							
intangible assets							
12.2 Increase or decrease in reserves for fair value				(257,709)		(257,709)	(257,709)
remeasurement of financial assets available-for- sale and							
hedging instruments							
12.3 Other income and loss recognized directly in equity capital							
13. Dealings in shares (stocks) with shareholders (owners),							
including on:							
13.1. Investments and other increase in authorized capital	5,407,500	5,407,500			(5,407,500)	-	-
13.2. Decrease in authorized capital, including on shares							
(stocks, shares of stock) repurchased and withdrawn from							
14. Comprehensive income					2,050,956	2,050,956	2,050,956
15. Dividends							
16. Other increase (decrease) in equity components,							
including:							
16.1. Increase/decrease in derivatives classified as equity							
instruments							
17. Internal movements, including							
17.1. Allocations to general reserve			94,535		(94,535)		
17.2. Recovery of accumulated loss out of general reserve							
17.3. Recovery of issuance loss							
17.4. Reduction of increase in value from PPE and intangible							
assets revaluation							
17.5. Internal flows of other equity components							
18. Balance brought forward 30 June 2014	22,907,500	22,907,500	403,892	1,337,863	2,064,646	26,713,901	26,713,901

Chairman of the	Executive	Board of	the Bank
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Arsen Mikayelyan

Date of approval 14.07.14

Chief accountant

Narine Sargsyan

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