



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 2020

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

in K' AMD

Items	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 stocks	Total capital
	1	2	3											
	Comparative interim period of previous financial year (Table 1)													
1. Balance carried forward as of 01 January 2019 (audited/unaudited)	31,374,560		31,374,560		755,177		2,189,352		471,422	8,156,593		42,947,104		42,947,104
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
2. Restated balance	31,374,560		31,374,560		755,177		2,189,352		471,422	8,156,593		42,947,104		42,947,104
3. Dealings in shares (stocks) with shareholders (owners), including on:														
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 Decrease in statutory capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														
4. Comprehensive income							(1,719,355)			2,218,198		498,843		498,843
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					42,626					(42,626)				
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 June 2019 (audited/unaudited)	31,374,560		31,374,560		797,803		469,997		471,422	10,352,165		43,445,947		43,445,947

		Interim period of current year (from year-start, progressive) (Table II)								
		40,010,409	40,010,409	40,010,409	797,803	536,965	471,422	10,260,280	52,076,879	52,076,879
9. Balance at the beginning of financial year 01 January 2020 (audited/unaudited)		40,010,409	40,010,409	40,010,409	797,803	536,965	471,422	10,260,280	52,076,879	52,076,879
9.1. Total result of changes in the accounting policy and adjustments of fundamental errors										
10. Restated balance		40,010,409	40,010,409	40,010,409	797,803	536,965	471,422	10,260,280	52,076,879	52,076,879
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						3,456,137		1,388,228	4,844,365	4,844,365
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					115,224			(115,224)		
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 June 2020		40,010,409	40,010,409	40,010,409	913,027	3,993,102	471,422	11,653,284	56,921,244	56,921,244

Date of approval 15.07.20

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