Subappendix 8

Approved by Board of Central bank of the Republic of Armenia decision N 127-N of June 8, 2010 Appendix 8

of 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)

3O JUNE 2013

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

														in K' AMD
Components of equity capital	Authorized capital					a	.							
	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
Com	parative interin	n period	d of the previous	s financ	cial year (inc	remental fr	om the beginni	ing of the	year) (Tab	ole I)				
1. Balance carried forward as of 01 January 2012 (audited/unaudited)	13,450,000		13,450,000		264,688		87,377			4,680,459		22,532,524		22,532,524
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
2. Restated balance	13,450,000		13,450,000		264,688		87,377			4,680,459		22,532,524		22,532,524
3 Income and expenses recognized directly in equity, including:							(43,549)					(43,549)		(43,549)
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							(43,549)					(43,549)		(43,549)
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 Decrease in authorized capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														
5. Comprehensive income										(1,298,308)		(1,298,308)		(1,298,308)
6. Dividends														
7. Other increase (decrease) in equity components, including:														
7.1. Increase/decrease in derivatives classified as equity														
8. Internal movements, including					44,669					(44,669)				
8.1. Allocations to general reserve					44,669					(44,669)				
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									İ	1				

9. Balance brought forward 30 June 2012 (audited/anaudited)	17,500,000		17,500,000		309,357		43,828			3,337,482	21,190,667	21,190,667
	T ,	1 0/1		(•	4.1.0) (75	11 77 \			
		od of th	ne current year	(incre		i the begii		ear) (Ta	able II)			
10. Balance carried forward as of 01 January 2013	17,500,000		17,500,000		309,357		197,987			2,779,049	20,786,393	20,786,393
(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		197,987			2,779,049	20,786,393	20,786,393
12. Income and expenses recognized directly in equity,							16,877				16,877	16,877
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							16,877				16,877	16,877
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											-	-
13.2. Decrease in authorized capital, including on shares												
(stocks_shares of stock) repurchased and withdrawn from												
14. Comprehensive income										637,477	637,477	637,477
15. Dividends												
16. Other increase (decrease) in equity components,												
16.1. Increase/decrease in derivatives classified as equity												
17. Internal movements, including												
17.1. Allocations to general reserve												
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		l										
17.5. Internal flows of other equity components												
18. Balance brought forward 30 June 2013	17,500,000		17,500,000		309,357		214,864			3,416,526	21,440,747	21,440,747
		l										

Chairman of Executive Board

Ara Kirakosyan

Acting Chief accountant

Anahit Mirzoyan

Approval date 13.07.13