



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 2023

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

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
<i>in K' AMD</i>														
Comparative interim period of previous financial year (from year-start, progressive) (Table I)														
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3.2 Decrease in statutory capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														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							(1,344,187)			426,835		(917,352)		(917,352)
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 June 2022 (audited/unaudited)	170,092,515		170,092,515		917,427		(2,444,423)		471,422	(13,278,617)		155,758,324		155,758,324

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				2,344,451	-	466,583	2,811,034	2,811,034		
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 June 2023	170,092,515	170,092,515	917,427	(451,450)	5,579,494	(12,500,575)	163,637,411	163,637,411		

Date of approval 14.07.23



Chairman of the Executive Board of the Bank
Deputy Chief accountant

Gevorg Tarumyan
Kristine Selimyan