



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" DECEMBER 2022

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)														
1. Balance carried forward as of 01 January 2021 (audited/unaudited)	42,090,187		42,090,187		913,027		2,048,712		471,422	9,768,416		55,291,764		55,291,764
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
2. Restated balance	42,090,187		42,090,187		913,027		2,048,712		471,422	9,768,416		55,291,764		55,291,764
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 Decrease in statutory capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														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							(3,148,948)			537,223		(2,611,725)		(2,611,725)
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					4,400					(4,400)				
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 31 december 2021 (audited/unaudited)	42,090,187		42,090,187		917,427		(1,100,236)		471,422	10,301,239		52,680,039		52,680,039

Interim period of current year (from year-start, progressive) (Table II)														
9. Balance at the beginning of financial year 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
9.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
10. Restated balance	42,090,187		42,090,187		917,427		(1,100,236)		471,422	-13,705,452		28,673,348		28,673,348
11. Dealings in shares (stocks) with shareholders (owners), including on:														
11.1 Investments and other increase in statutory capital	128,002,328		128,002,328									128,002,328		128,002,328
11.2 Decrease in statutory capital, including on account of shares (stocks, shares of stock) repurchased and withdrawn from circulation														
12. Comprehensive income							(1,695,665)		5,108,072	738,294		4,150,701		4,150,701
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 31 december 2022	170,092,515		170,092,515		917,427		(2,795,901)		5,579,494	(12,967,158)		160,826,377		160,826,377

Date of approval 15.01.23
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Chairman of the Executive Board of the Bank Artavazd Sargsyan
Financial director - Chief accountant Davit Yedigaryan

