ABB
ARMBUSINESSBANK

Subappendix 9
Approved
by Board of Central bank of the Republic of Armenia
decision N 127-N of June 8, 2010

Appendix 9

INTERIM STATEMENT
OF CASH FLOW (form 9 a)
"31"DECEMBER 2022
ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

TITLE	Previous period	Reporting period
1. Cash flow from operating activity	**x**	**x**
Net cash flow before changes in operating assets and liabilities	**6,548,520**	**21,194,612**
Interest receipts	**44,509,530**	**49,527,711**
Interest payments	**-44,067,358**	**-48,778,077**
Commission receipts	**5,720,641**	**3,512,398**
Commission payments	**-397,149**	**-394,642**
Gain/ (loss) from financial assets measured at fair value through profit/loss	**0**	**0**
Gain/ (loss) from foreign exchange dealings	**2,710,614**	**9,293,434**
Recovery on assets previously written off	**6,155,565**	**15,196,432**
Paid salaries and equivalents	**-5,561,341**	**-6,128,103**
Other income received from operating activities and other expenses paid	**-2,521,982**	**-1,034,541**
Net cash flow from changes in operating assets and liabilities	**-89,526,991**	**-154,147,922**
Decrease/ (increase) in operating assets		
including on, decrease/ (increase) in loans and advances at amortized value	24,702,442	-37,237,304
including on those measured at fair value through profit or loss and measured at fair value through other comprehensive financial result	-86,765,445	-14,891,797
Decrease/ (increase) of lease receivables		-405,128
Decrease /(increase) in other operating assets	745,417	-1,249,824
Increase (decrease) in operating liabilities	-20,623,563	-103,730,437
Decrease (increase) in other operating liabilities	-7,585,842	3,366,568
Net cash flows from operating activity before profit tax payment	**-82,978,471**	**-132,953,310**
Profit tax paid	-642,045	-1,061,500
Net cash flow from operating activities	**-83,620,516**	**-134,014,810**
2. Cash flow from investment activities	**x**	**x**
Decrease (increase) in other financial assets measured at amortized value		
Decrease (increase) of investments in authorized capital of other companies		
Decrease (increase) of deposits placed at other banks	0	0
Decrease (increase) of capital investments in PP&E and intangible assets	-176,384	-243,375
Acquisition of PP&E and intangible assets	-436,412	-535,379
Disposal of PP&E and intangible assets	181,675	111,188
Net cash flow from other investing activities		
Net cash flow from investing activities	**-431,121**	**-667,566**
3. Cash flow from financing activities	**x**	**x**
Dividends paid	**0**	**0**
Increase (decrease) in borrowings due to the Central Bank of RA	41,664,667	51,054,172
Increase (decrease) of borrowings due to banks	387,689	-934,283
Increase (decrease) in other borrowings received	2,234,586	953,682
Increase (decrease) in securities issued by the bank	8,534,238	0
Shareholders' investments in authorized capital		128,002,328
Increase (decrease) in amounts payable for financial rent		
Net cash flows from other financial activities		
Net cash flows from financial activities	**52,821,180**	**179,075,899**
Effect of changes in exchange rates on cash and cash equivalents	-2,274,681	-3,756,664
Net increase /(decrease) in cash and cash equivalents	**-33,505,138**	**40,636,859**
Cash and cash equivalents at the beginning of the period	87,950,095	54,444,957
Cash and cash equivalents at the end of the period	**54,444,957**	**95,081,816**

Chairman of the Executive Board of the Bank — Artavazd Sargsyan

Financial director- chief accountant — Davit Yedigaryan

Date of approval 15.03.23

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