

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 2015

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

<u>, </u>														in K' AMD
Equity capital components	Authorized capital			nances		rom	rial rle		nt					
	Paid-in capital	Repurchased 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
Items	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Comparal	ole inter	im period of p	revious 1	financial year	(from year	r-start, progres	ssive) (Ta	ble I)					
1. Balance carried forward as of 01 January 2014 (audited/unaudited)	17,500,000		17,500,00		309,357		1,595,572			5,515,725		24,920,654		24,920,654
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
2. Restated balance	17,500,000		17,500,00)	309,357		1,595,572			5,515,725		24,920,654		24,920,654
3 Income and expenses recognized directly in equity, including:														
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							(257,709)					(257,709)		(257,709)
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	5,407,500		5,407,50	0						(5,407,500)		-		-
4.2. Decrease in authorized capital, including on shares (stocks,														
shares of stock) repurchased and withdrawn from circulation														
5. Comprehensive income				1						2,050,956		2,050,956		2,050,956
6. Dividends				1										
7. Other increase (decrease) in equity components, including:														
7.1. Increase/decrease in derivatives classified as equity instruments														

8. Internal movements, including								
8.1. Allocations to general reserve			94,53	5		(94,535)		
8.2. Recovery of accumulated loss out of general reserve								
8.3. Recovery of issuance loss								
8.4. Decrease in value of fixed and intangible assets due to								
revaluation								
8.5. Internal flows of other equity components								
9. Balance brought forward 30 June 2014 (audited/anaudited)	22,907,500	22,907,500	403,89	1,337,863	2	,064,646	26,713,901	26,713,901
	Inte	rim period of currer	t year (from year	-start, progressive) (Ta	able II)			
10. Balance carried forward as of 01 January 2015	22,907,500	22,907,500	403,89	2 791,341	. 3	,462,246	27,564,979	27,564,979
(audited/unaudited)								
10.1. Total result of changes in the accounting policy and								
adjustments of fundamental errors								
11. Restated balance	22,907,500	22,907,500	403,89	791,341	. 3	,462,246	27,564,979	27,564,979
12. Income and expenses recognized directly in equity,								
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				(328,507)			(328,507)	(328,507)
				(328,307)	'		(328,307)	(328,307
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								
15.11. Investments and other mercase in audiorned capital								
13.2. Decrease in authorized capital, including on shares								
(stocks, shares of stock) repurchased and withdrawn from								
14. Comprehensive income					1	,547,234	1,547,234	1,547,234
15. Dividends						,,	-,,	-,,
16. Other increase (decrease) in equity components,								
16.1. Increase/decrease in derivatives classified as equity								
instruments								
17. Internal movements, including								
17.1. Allocations to general reserve			172,42	7	(172,427)		
17.2. Recovery of accumulated loss out of general reserve								
17.3. Recovery of issuance loss								
17.4. Decrease in value of fixed and intangible assets due to								
revaluation								
17.5. Internal movements of other equity components								İ
18. Balance brought forward 30 June 2015	22,907,500	22,907,500	576,31	9 462,834	4	,837,053	28,783,706	28,783,706
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Chairman of the Executive Board of the Bank	Arsen Mikayelyan

Date of approval 14.07.15

Chief accountant

Narine Sargsyan