

## 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 2016

## ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

														in K' AMD
Equity capital components	Statutory capital			ıances		mo.	ial le		Ħ	_				
	Paid-in capital	Repurchased capital	Net amount	Gains/losses from issuance	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
	Comparati	ive inter	im period of pr	evious	financial yea	r (from yea	r-start, progre	ssive ) (Ta	able I)			,		
1. Balance carried forward as of 01 January 2015 (audited/unaudited)	22,907,500		22,907,500		403,892		319,919		471,422	3,462,246		27,564,979		27,564,979
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
2. Restated balance	22,907,500		22,907,500		403,892		319,919		471,422	3,462,246		27,564,979		27,564,979
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							(328,507)					(328,507)		(328,507)
3.3 Other income and loss recognized directly in equity capital														
Dealings in shares (stocks) with shareholders (owners), including on:     4.1. Investments and other increase in statutory capital														-
4.2. Decrease in statutory capital, including on shares (stocks,														
shares of stock) repurchased and withdrawn from circulation										1.547.024		1 547 024		1.547.024
5. Comprehensive income 6. Dividends										1,547,234		1,547,234		1,547,234
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					172,427					(172,427)				
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 at the end of comparative interim period of previous financial year 30 june 2015 (audited/anaudited)	22,907,500		22,907,500		576,319		(8,588)		471,422	4,837,053	28,783,706	28,783,706
	Int	erim pe	eriod of curren	t year	(from year-s	start, prog	gressive) (Ta	ble II )				
10. Balance at the beginning of financial year 01 January 2016 (audited/unaudited)	22,907,500		22,907,500		576,319		132,117		471,422	5,858,903	29,946,261	29,946,261
10.1. Total result of changes in the accounting policy and adjustments of fundamental errors												
11. Restated balance	22,907,500		22,907,500		576,319		132,117		471,422	5,858,903	29,946,261	29,946,261
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 remeasurement of financial assets available-for- sale and hedging instruments							534,271				534,271	534,271
12.3 Other income and loss recognized directly in equity capital	l											
13. Dealings in shares (stocks) with shareholders (owners), including on:												
13.1. Investments and other increase in statutory capital												-
13.2. Decrease in statutory capital, including on account of shares (stocks, shares of stock) repurchased and withdrawn from circulation												
14. Comprehensive income										1,543,474	1,543,474	1,543,474
15. Dividends	i i											
16. Other increase (decrease) in equity components,												
16.1. Increase/decrease in derivatives classified as equity instruments												
17. Internal movements, including	i											
17.1. Allocations to general reserve	i i				62,189					(62,189)		-
17.2. Recovery of accumulated loss out of general reserve												
17.3. Recovery of issuance loss							İ					
17.4. Decrease in value of fixed and intangible assets due to									i			
revaluation	ı											
17.5. Internal movements of other equity components												
18. Balance at the end of interim reporting period 30 june 2016	22,907,500		22,907,500		638,508		666,388		471,422	7,340,188	32,024,006	32,024,006

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.07.16

Chief accountant

Narine Sargsyan

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