

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" SEPTEMBER 2015

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

														in K' AMD
Equity capital components	Statutory capital			ıances		rom	ial le		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
	Comparat	ive inter	rim period of p	revious	financial year	r (from yea	r-start, progre	ssive) (Ta	ble I)					
1. Balance carried forward as of 01 January 2014 (audited/unaudited)	17,500,000		17,500,00	0	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	0	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							(172,120)					(172,120)		(172,120)
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 statutory capital	5,407,500		5,407,50	0						(5,407,500)		-		-
4.2. Decrease in statutory capital, including on shares (stocks,														
shares of stock) repurchased and withdrawn from circulation				1										
5. Comprehensive income										3,013,910		3,013,910		3,013,910
6. Dividends				1										
7. Other increase (decrease) in equity components, including:														
7.1. Increase/decrease in derivatives classified as equity instruments														
				1	1				<u> </u>					

8. Internal movements, including									
8.1. Allocations to general reserve			-	94.535			(94,535)		
				74,333			(54,555)		
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	22,907,500	22,907,500) 4	03,892	1,423,452		3,027,601	27,762,445	27,762,445
previous financial year 30 September 2014									
	Int	erim period of curre	nt vear (fron	ı vear-st	tart, progressive) (Ta	ble II)			
10 D I (d I ' ' C C' ' I 01 I	22,907,500	22,907,500		03,892	791,341		3,462,246	27,564,979	27,564,979
10. Balance at the beginning of financial year 01 January 2015 (audited/unaudited)	22,907,300	22,907,500	'l 4	03,892	/91,341		3,402,240	27,364,979	27,364,979
10.1. Total result of changes in the accounting policy and									
adjustments of fundamental errors									
11. Restated balance	22,907,500	22,907,500) 4	03,892	791,341		3,462,246	27,564,979	27,564,979
		, ,			,				, ,
12. Income and expenses recognized directly in equity,									
12.1 Increase or decrease in revaluation reserve for PP&E and									
intangible assets									
12.2 Increase or decrease in reserves for fair value					(343,792)			(343,792)	(343,792)
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 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			+ +			-	1,968,087	1,968,087	1,968,087
15. Dividends			+ +				1,500,007	1,500,007	1,500,007
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			1	72,427			(172,427)		
17.2. Recovery of accumulated loss out of general reserve							(,,,-,,		
17.2. Recovery of accumulated loss out of general reserve			+				+		
17.4. Decrease in value of fixed and intangible assets due to			+ +						
revaluation			1 1						
17.5. Internal movements of other equity components			+ +						
18. Balance at the end of interim reporting period 30	22,907,500	22,907,500) 5	76,319	447,549		5,257,906	29,189,274	29,189,274
September 2015	22,507,500	22,557,500		. 5,515	1.7,545		3,237,500	27,207,274	25,205,274
September 2013									

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.10.15

Chief accountant

Narine Sargsyan