

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" MARCH 2015

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

in K' AMD

	Authorized capital		nces		E	3							in K' AMD	
Equity capital components	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					r-start, progre		ble I)					
1. Balance carried forward as of 01 January 2014 (audited/unaudited)	17,500,000		17,500,0	000	309,357		1,595,372			5,347,078		24,751,807		24,751,807
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
2. Restated balance	17,500,000		17,500,0	000	309,357	1	1,595,372			5,347,078		24,751,807		24,751,807
3 Income and expenses recognized directly in equity, including:							(212,851)					(212,851)		(212,851)
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							(212,851)					(212,851)		(212,851)
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												-		-
4.2. Decrease in authorized capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														
5. Comprehensive income										1,139,694		1,139,694		1,139,694
6. Dividends														
7. Other increase (decrease) in equity components, including:														
7.1. Increase/decrease in derivatives classified as equity instruments														
monumento						l								

8. Internal movements, including												
8.1. Allocations to general reserve												
8.2. Recovery of accumulated loss out of general reserve												
8.3. Recovery of accumulated loss out of general reserve												
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 31 March 2014	17,500,000		17,500,000		309,357		1,382,521		6,486,772	2	25,678,650	25,678,650
(audited/anaudited)												
	Int	erim pei	riod of curren	t year	(from year-	start, pro	gressive) (Ta	ble II)				
10. Balance carried forward as of 01 January 2015	22,907,500		22,907,500		403,892		791,541		3,541,10	1	27,644,039	27,644,039
(audited/unaudited)					Í		,					
10.1. Total result of changes in the accounting policy and												
adjustments of fundamental errors												
11. Restated balance	22,907,500		22,907,500		403,892		791,541		3,541,10	,	27,644,039	27,644,039
	22,507,000		22,507,600		100,052		7,71,011		0,011,10		27,011,005	27,011,005
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							(247.040)				(245.040)	(247.040)
							(247,940)				(247,940)	(247,940)
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												-
13.2. Decrease in authorized capital, including on shares												
(stocks, shares of stock) repurchased and withdrawn from												
14. Comprehensive income									435,899)	435,899	435,899
15. Dividends												
16. Other increase (decrease) in equity components,												
including:												
16.1. Increase/decrease in derivatives classified as equity												
instruments												
17. Internal movements, including												
17.1. Allocations to general reserve												
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							1					
17.5. Internal movements of other equity components										1		
18. Balance brought forward 31 March 2015	22,907,500		22,907,500		403,892		543,601		3,977,000		27,831,998	27,831,998

Chairman of the	Executive Board of the Bank

Arsen Mikayelyan

Date of approval	14.04.15
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Chief accountant

Narine Sargsyan