

## 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 2016

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

														in K' AMD
Equity capital components	Statutory capital			ıances		.om	ial le		Ħ					
	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	im period of p	revious	financial year	r (from yea	r-start, progre	ssive ) (Ta	ible I)					
1. Balance carried forward as of 01 January 2015 (audited/unaudited)	22,907,500		22,907,500		403,892		791,541			3,541,107		27,644,039		27,644,039
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		791,541			3,541,107		27,644,039		27,644,039
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							(247,940)					(247,940)		(247,940)
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														-
4.2. Decrease in statutory capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														
5. Comprehensive income										435,899		435,899		435,899
6. Dividends														
7. Other increase (decrease) in equity components, including:														
7.1. Increase/decrease in derivatives classified as equity instruments								-						
8. Internal movements, including														

		1	ı ı			T T	1
8.1. Allocations to general reserve							
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	403,892	543,601	3,9	77,006 27,831,99	27,831,998
previous financial year 31 March 2015 (audited/anaudited)							
	Inte	rim period of curren	nt year (from year-	start, progressive) (Ta	able II )		
10. Balance at the beginning of financial year 01 January	22,907,500	22,907,500	576,319	603,539	1 1 4.5	33,594 28,620,95	28,620,952
2016 (audited/unaudited)	22,507,600	22,507,600	0.0,015	000,000		20,020,50	20,020,552
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	603,539	4,5	33,594 28,620,95	28,620,952
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				205,925		205,92	205,925
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					4	87,337 487,33	487,337
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							
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							
18. Balance at the end of interim reporting period 31 March	22,907,500	22,907,500	576,319	809,464	5,0	20,931 29,314,21	4 29,314,214
2016							1

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.04.16

Chief accountant

Narine Sargsyan