

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 2017

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

in K' AMD

														in K' AMD
Equity capital components	Statutory capital			ances		from	a e		#					
	Paid-in capital	Repurchased capital	Net amount	Gains/losses from issuances	General reserve	Differences in rates frorestated 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
	Compar	ative int	erim period of p	oreviou	s financial ye	ear (from ye	ar-start, prog	ressive) (Table I)					
1. Balance carried forward as of 01 January 2016	22,907,500		22,907,500		576,319		132,117	I	471,422	4,533,594		28,620,952		28,620,952
(audited/unaudited)	,,		,		0 / 0,0 12		,		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
2. Restated balance	22,907,500		22,907,500		576,319		132,117		471,422	4,533,594		28,620,952		28,620,952
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							205,925					205,925		205,925
of financial assets available-for- sale and hedging instruments							·							
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shares of stock) repurchased and withdrawn from circulation														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										487,337		487,337		487,337
6. Dividends														
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								
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	576,319	338,042	471,422	5,020,931	29,314,214	29,314,214
previous financial year 31 march 2016 (audited/anaudited)								
	In	terim period of curr	ent year (from yea	ar-start, progressive) (Table II)	·		
10. Balance at the beginning of financial year 01 January	31,374,560	31,374,560	638,508	1,503,275	471,422	2,807,725	36,795,490	36,795,490
2017 (audited/unaudited)								
10.1. Total result of changes in the accounting policy and								
adjustments of fundamental errors								
11. Restated balance	31,374,560	31,374,560	638,508	1,503,275	471,422	2,807,725	36,795,490	36,795,490
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				12,547	,		12,547	12,547
				12,347			12,347	12,347
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								
13.1. 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						681,611	681,611	681,611
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	31,374,560	31,374,560	638,508	1,515,822	471,422	3,489,336	37,489,648	37,489,648
2017								

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.04.17

Chief accountant

Narine Sargsyan