

## 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 2014

# ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

														in K' AMD
	Authorized capital				E	om [ia]		nt						
Components of equity capital	Authorized capital	Repurchased capital	Net amount	Issue profit/loss	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
Com	parative interi	n period	l of the previou	s finan	ial year (incr	emental fro	om the beginni	ng of the y	year ) (Tab	le I)				
1. Balance carried forward as of 01 January 2013 (audited/unaudited)	17,500,000		17,500,000		309,357		197,987			3,375,681		21,383,025		21,383,025
1.1. Total result of changes in the accounting policy and adjustments of fundamental errors														
2. Restated balance	17,500,000		17,500,000		309,357		197,987			3,375,681		21,383,025		21,383,025
3 Income and expenses recognized directly in equity, including:							38,604					38,604		38,604
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							38,604					38,604		38,604
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shares of stock) repurchased and withdrawn from circulation										(0.5.4.05.1)		(0.51.05.1)		(0.71.55**
5. Comprehensive income										(354,021)		(354,021)		(354,021)
6. Dividends														
7. Other increase (decrease) in equity components, including:														
7.1. Increase/decrease in derivatives classified as equity instruments														

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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. Reduction of increase in value from PPE and intangible								
assets revaluation								
						-		
8.5. Internal flows of other equity components	45.500.000	45 500 000				224 662	24 257 522	24 257 522
9. Balance brought forward 31 March 2013 (audited/anaudited)	17,500,000	17,500,000	309,357	236,591	3,	021,660	21,067,608	21,067,608
	Interim period	of the current year	(incremental from	m the beginning of the y	year ) (Table II )			
10. Balance carried forward as of 01 January 2014	17,500,000	17,500,000	309,357	1,595,372	5,	347,078	24,751,807	24,751,807
(audited/unaudited)								
10.1. Total result of changes in the accounting policy and								
adjustments of fundamental errors								
11. Restated balance	17,500,000	17,500,000	309,357	1,595,372	5,	347,078	24,751,807	24,751,807
12. Income and expenses recognized directly in equity,				(212,851)			(212,851)	(212,851)
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				(212,851)			(212,851)	(212,851)
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					1,	139,694	1,139,694	1,139,694
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	İ							
17.4. Reduction of increase in value from PPE and intangible	İ							
assets revaluation								
17.5. Internal flows of other equity components	İ							
18. Balance brought forward 31 March 2014	17,500,000	17,500,000	309,357	1,382,521	6,	486,772	25,678,650	25,678,650

Chairman of the	Executive Board	of the Bank
Chairman of the	LACCULIVE DUAIT	of the Dank

Arsen Mikayelyan

Date	of	approva	l 14	.04	.14