

## 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" DECEMBER 2016

## ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

in K' AMD

														in K' AMD
Equity capital components	Statutory capital			iances		mo	ial		ta					
	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
	Compar	ative int	erim period of	previou	s financial ye	ar (from ye	ear-start, prog	ressive ) (	Table I)					
1. Balance carried forward as of 01 January 2015	22,907,500		22,907,500		403,892		319,919		471,422	3,462,246		27,564,979		27,564,979
(audited/unaudited)	22,507,500		22,507,500		403,092		315,515		471,422	3,102,210		21,304,375		27,504,575
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		319,919		471,422	3,462,246		27,564,979		27,564,979
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							(187,802)					(187,802)		(187,802)
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 Decrease in statutory capital, including on shares (stocks, shares of stock) repurchased and withdrawn from circulation														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										2,569,084		2,569,084		2,569,084
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			172,427			(172,427)		
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 previous financial year 31 december 2015 (audited/anaudited)	22,907,500	22,907,500	576,319	132,117	- 471,422	5,858,903	29,946,261	29,946,261
	Inter	rim period of curren	year (from year-	start, progressive) (T	Table II )			
10. Balance at the beginning of financial year 01 January	22,907,500	22,907,500	576,319	132,117	471,422	5,858,903	29,946,261	29,946,261
2016 (audited/unaudited)	,,				,	,,		
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	132,117	471,422	5,858,903	29,946,261	29,946,261
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		+		1,371,158			1,371,158	1,371,158
remeasurement of financial assets available-for- sale and				1,3/1,136			1,3/1,136	1,3/1,130
hedging instruments								
	-	+						
12.3 Other income and loss recognized directly in equity capital  13. Dealings in shares (stocks) with shareholders (owners),	-	-						
9								
including on:	8,467,060	8,467,060				(4.461.620)		4,005,540
13.1. Investments and other increase in statutory capital	8,467,060	8,467,060				(4,461,520)		4,005,540
13.2. Decrease in statutory capital, including on account of								
shares (stocks, shares of stock) repurchased and withdrawn from								
circulation								
14. Comprehensive income						1,472,528	1,472,528	1,472,528
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			62,189			(62,189)		-
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	31,374,560	31,374,560	638,508	1,503,275	471,422	2,807,722	36,795,487	36,795,487
december 2016						1	1 1	

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.01.17

Chief accountant

Narine Sargsyan