

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 2017

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

														in K' AMD
Equity capital components	Statutory capital			nances		шол	cial le		nt					
	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 2016 (audited/unaudited)	22,907,500		22,907,500		576,319		132,117		471,422	5,858,903		29,946,261		29,946,261
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	5,858,903		29,946,261		29,946,261
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							1,371,158					1,371,158		1,371,158
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	8,467,060		8,467,060							(4,461,520)				4,005,540
4.2. Decrease in statutory capital, including on shares (stocks,														
shares of stock) repurchased and withdrawn from circulation										4 488 8				
5. Comprehensive income										1,472,528		1,472,528		1,472,528
6. Dividends 7. Other increase (decrease) in equity components, including:														
7.1. Increase/decrease in derivatives classified as equity instruments														
8. Internal movements, including														

december2017		,,0 00				.,,	,,	,,
17.5. Internal movements of other equity components 18. Balance at the end of interim reporting period 31	31,374,560	31,374,560	691,167	2,009,002	471,422	4,888,086	39,434,237	39,434,23
17.5. Internal movements of other equity components						<u> </u>		
17.4. Decrease in value of fixed and intangible assets due to revaluation								
17.3. Recovery of issuance loss17.4. Decrease in value of fixed and intangible assets due to						<u>├</u>		
17.2. Recovery of accumulated loss out of general reserve						<u> </u>		
17.2. Recovery of accumulated loss out of general reserve			52,035			(52,005)		
17. Internal movements, including 17.1. Allocations to general reserve			52.659			(52,659)		
instruments 17. Internal movements, including						<u> </u>		
1 5								
16.1. Increase/decrease in derivatives classified as equity						<u>├</u> ──		
16. Other increase (decrease) in equity components,								
15. Dividends								
14. Comprehensive income						2,133,020	2,133,020	2,133,02
circulation								
shares (stocks, shares of stock) repurchased and withdrawn from								
13.2. Decrease in statutory capital, including on account of						1 1		
15.1. investments and other increase in statutory capital								
13.1. Investments and other increase in statutory capital						<u> </u>		
including on:								
13. Dealings in shares (stocks) with shareholders (owners) ,						<u> </u>		
12.3 Other income and loss recognized directly in equity capital						<u> </u>		
hedging instruments								
remeasurement of financial assets available-for- sale and				505,727			505,121	505,72
12.2 Increase or decrease in reserves for fair value				505,727		<u> </u>	505,727	505,72
12.1 Increase or decrease in revaluation reserve for PP&E and intangible assets								
including 12.1 Increase or decrease in revaluation reserve for PP&E and								
12. Income and expenses recognized directly in equity,								
11. Restated balance	31,374,560	31,374,560	638,508	1,503,275	471,422	2,807,725	36,795,490	36,795,49
adjustments of fundamental errors								
10.1. Total result of changes in the accounting policy and						1 1		
2017 (audited/unaudited)								
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	36,795,49
	Inte	rim period of curro	ent year (from yea	r-start, progressive) (Table II)			
previous financial year 31 december 2016 (audited/anaudited)								
9. Balance at the end of comparative interim period of	31,374,560	31,374,560	638,508	1,503,275	471,422	2,807,725	36,795,490	36,795,49
8.5. Internal flows of other equity components								
revaluation								
8.4. Decrease in value of fixed and intangible assets due to								
8.3. Recovery of issuance loss								
8.2. Recovery of accumulated loss out of general reserve								
3.1. Allocations to general reserve			62,189			(62,189)		

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 15.01.18 Seal Chief accountant

Narine Sargsyan