

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)

"30" SEPTEMBER 2015

ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

														in K' AMD
	Statu	itory ca	pital	ances		шс	al e		ıt					
Equity capital components	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 pr	evious	financial year	(from yea	r-start, progre	ssive) (Ta	ble I)					
1. Balance carried forward as of 01 January 2014 (audited/unaudited)	17,500,000		17,500,000		309,357		1,595,572			5,515,725		24,920,654		24,920,654
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		1,595,572			5,515,725		24,920,654		24,920,654
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							(172,120)					(172,120)		(172,120)
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	5,407,500		5,407,500							(5,407,500)		-		-
4.2. Decrease in statutory capital, including on shares (stocks,														
shares of stock) repurchased and withdrawn from circulation														
5. Comprehensive income										3,013,910		3,013,910		3,013,910
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					94,535				(94,535)			
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				-								
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		1,423,452		3,027,601	27,762,445	27	,762,445
previous financial year 30 September 2014												
	Int	erim per	riod of curren	t year (f	from year-s	start, prog	gressive) (Ta	ble II)				
10. Balance at the beginning of financial year 01 January	22,907,500		22,907,500		403,892		791,341		3,462,246	27,564,979	27	,564,979
2015 (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		403,892		791,341		3,462,246	27,564,979	27	,564,979
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							(343,792)			(343,792)	(343,792)
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									1,968,087	1,968,087	1	,968,087
15. Dividends												
16. Other increase (decrease) in equity components,												
16.1. Increase/decrease in derivatives classified as equity										1		
instruments												
17. Internal movements, including												
17.1. Allocations to general reserve					172,427				(172,427)			
17.2. Recovery of accumulated loss out of general reserve										† †		
17.3. Recovery of accumulated loss out of general reserve										1	1	
17.4. Decrease in value of fixed and intangible assets due to				- 						1	1	
revaluation												
17.5. Internal movements of other equity components										1		
18. Balance at the end of interim reporting period 30	22,907,500		22,907,500		576,319		447,549		5,257,906	29,189,274	29	,189,274
September 2015	,_,,,,,,,		_, ,						-,,		1 -	,,

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.10.15

Chief accountant

Narine Sargsyan