

## Subappendix 8

Approved by Board of Central bank of the Republic of Armenia decision N 127-N of June 8, 2010

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 2017

## ARMBUSINESSBANK CJSC YEREVAN, 48 NALBANDYAN STR.

in K' AMD

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Equity capital components	Statutory capital			ances		m c	e a		+=				1	
	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
Comparative interim period of previous financial year (from year-start, progressive ) (Table I)														
1. Balance carried forward as of 01 January 2016	22,907,500		22,907,500		576,319	1	132,117	<u> </u>	471,422	5,858,903		29,946,261		29,946,261
(audited/unaudited)	,_,_,_						,		,	.,,.		,		,
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							1,425,613					1,425,613		1,425,613
of financial assets available-for- sale and hedging instruments							2,120,010					2,120,020		1,12,010
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shares of stock) repurchased and withdrawn from circulation														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										1,247,896		1,247,896		1,247,896
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			62,189			(62,189)		
			02,105			(02,105)		
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	638,508	1,557,730	471,422	7,044,610	32,619,770	32,619,770
previous financial year 30 september 2016 (audited/anaudited)								
	In	nterim period of curr	ent year (from yea	r-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)				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_,,	,,	
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10.1. Total result of changes in the accounting policy and								
adjustments of fundamental errors	31,374,560	31,374,560	638,508	1,503,275	471,422	2,807,725	36,795,490	36,795,490
11. Restated balance	31,3/4,300	31,374,300	038,308	1,503,275	4/1,422	2,807,723	30,/93,490	30,/93,490
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				254,447	İ		254,447	254,447
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					İ	1,061,861	1,061,861	1,061,861
15. Dividends					İ			
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			52,659			(52,659)		-
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 30	31,374,560	31,374,560	691,167	1,757,722	471,422	3,816,927	38,111,798	38,111,798
september2017								

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.10.17

Chief accountant

Narine Sargsyan