

INTERIM REPORT
On Changes in Equity

September 30, 2023

«ARMSWISSBANK» CJSC, 10 V. Sargsyan str., Yerevan. 0010, Republic of Armenia
(name and address of the bank)

(thousand AMD)

Name of equity elements	Statutory	Emission income/loss	General Reserve	Financial assets measured at fair value through other comprehensive income	Gains from noncurrent assets revaluation	Retained Profit/Loss	Total capital
	Statutory Capital						
Articles	1	4	5	7	9	10	14
Previous Reporting Period (table 1)							
Balance at the beginning of financial year as at 01 January, 2022	10,000,200	6,205,548	30,000,000	(2,828,795)	1,134,703	14,555,290	59,066,946
General result of Accounting Policy changes and correction of essential mistakes							
Recalculated balance	10,000,200	6,205,548	30,000,000	(2,828,795)	1,134,703	14,555,290	59,066,946
Securities (stocks, shares) transactions with the shareholders (owners) with stocks (shares)							
Investments in statutory capital and other increase in statutory capital							
Decrease in statutory capital including repurchased shares							
Comprehensive income				(16,936,690)		4,560,995	(12,375,695)
Dividends							
Other increase/decrease of equity elements							
Increase/decrease of derivatives classified as equity							
Inner changes			5,000,000			(5,000,000)	
Provisions to general reserve			5,000,000			(5,000,000)	
Balance at the end of previous period as at 30 September, 2022	10,000,200	6,205,548	35,000,000	(19,765,485)	1,134,703	14,116,285	46,691,251
Reporting Period (table 2)							
Balance at the beginning of financial year as at 01 January, 2023	10,000,200	6,205,548	35,000,000	(18,519,118)	1,134,703	16,283,265	50,104,598
General result of Accounting Policy changes and correction of essential mistakes							
Recalculated balance	10,000,200	6,205,548	35,000,000	(18,519,118)	1,134,703	16,283,265	50,104,598
Securities (stocks, shares) transactions with the shareholders (owners) with stocks (shares)							
Investments in statutory capital and other increase in statutory capital							
Decrease in statutory capital including repurchased shares							
Comprehensive income				11,350,652		3,560,000	14,910,652
Inner changes			5,000,000			(5,000,000)	
Provisions to general reserve			5,000,000			(5,000,000)	
Balance at the end of previous period as at 30 September, 2023	10,000,200	6,205,548	40,000,000	(7,168,466)	1,134,703	14,843,265	65,015,250

Report approval date 13.10.2023

Management Board Chairman
(Executive Director)
Chief Accountant

G. Machanyan
S. Baghdasaryan