

Statement of changes in equity
As at 30.09.2023

ARARATBANK OJSC
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thous. AMD

	Share capital	Share premium	Statutory general reserve	Adjustment according IFRS 9	Revaluation reserve of investments available for sale	Retained earnings	Total
Balance as of January 1, 2022	8,803,655	8,031,745	3,500,000	-	(124,604)	20,410,472	40,621,268
Correction of significant mistakes	-	-	-	-	-	-	-
Increase in share capital	563,070		-	-	-	-	563,070
Share premium	-	2,231,942	-	-	-	-	2,231,942
Distribution to reserve	-	-	-	-	-	-	-
Transactions with owners			-	-	-	-	-
Profit/loss for the period	-	-	-	-	(1,108,640)	13,171,539	12,062,899
Dividends paid	-	-	-	-	-	(3,000,000)	(3,000,000)
Other comprehensive income	-	-	-	-	-	-	-
Increase in general reserve	-	-	-	-	-	-	-
Balance as of December 31, 2022	9,366,725	10,263,687	3,500,000	-	(1,233,244)	30,582,011	52,479,179
Balance as of January 1, 2023	9,366,725	10,263,687	3,500,000	-	(1,233,244)	30,582,011	52,479,179
Correction of significant mistakes	-	-	-	-	-	-	-
Increase in share capital	-	-	-	-	-	-	-
Share premium	-	-	-	-	-	-	-
Transactions with owners	-	-	-	-	-	-	-
Increase in general reserve	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	(5,000,000)	(5,000,000)
Profit/loss for the period	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	1,376,574	9,846,253	11,222,827
Adjustment according IFRS 9	-	-	-	-	-	-	-
Balance as of September 30, 2023	9,366,725	10,263,687	3,500,000	-	143,330	35,428,264	58,702,006

