

Statement of changes in equity

As at 31.12.2025

ARARATBANK OJSC  
87 Buzand str., Yerevan RA

thous. AMD

	Share capital	Share premium	Statutory general reserve	Adjustment according IFRS 9	Revaluation reserve of investments available for sale	Retained earnings	Total
<b>Balance as of January 1, 2024</b>	<b>9,366,725</b>	<b>10,263,687</b>	<b>3,500,000</b>	<b>-</b>	<b>(233,941)</b>	<b>36,407,632</b>	<b>59,304,103</b>
Correction of significant mistakes	-	-	-	-	-	-	-
Increase in share capital	-	-	-	-	-	-	-
Share premium	-	-	-	-	-	-	-
Distribution to reserve	-	-	-	-	-	-	-
<b>Transactions with owners</b>							
Profit/loss for the period	-	-	-	-	835,211	12,191,144	13,026,355
Dividends payd	-	-	-	-	-	(2,500,000)	(2,500,000)
<b>Other comprehensive income</b>							
Increase in general reserve	-	-	-	-	-	-	-
<b>Balance as of December 31, 2024</b>	<b>9,366,725</b>	<b>10,263,687</b>	<b>3,500,000</b>	<b>-</b>	<b>601,270</b>	<b>46,098,776</b>	<b>69,830,458</b>
<b>Balance as of January 1, 2025</b>	<b>9,366,725</b>	<b>10,263,687</b>	<b>3,500,000</b>	<b>-</b>	<b>601,270</b>	<b>46,098,776</b>	<b>69,830,458</b>
Correction of significant mistakes	-	-	-	-	-	-	-
Increase in share capital	-	-	-	-	-	-	-
Share premium	-	-	-	-	-	-	-
Transactions with owners	-	-	-	-	-	-	-
Increase in general reserve	-	-	-	-	-	-	-
Dividents payd	-	-	-	-	-	(4,000,000)	(4,000,000)
Profit/loss for the period	-	-	-	-	-	11,900,786	11,900,786
Other comprehensive income	-	-	-	-	1,198,129	-	1,198,129
Adjustment according IFRS 9	-	-	-	-	-	-	-
<b>Balance as of December 31, 2025</b>	<b>9,366,725</b>	<b>10,263,687</b>	<b>3,500,000</b>	<b>-</b>	<b>1,799,399</b>	<b>53,999,562</b>	<b>78,929,373</b>



