

**INTERIM REPORT
On Changes in Equity**

September 30, 2024

«ARMSWISSBANK» CJSC, 10 V. Sargayan 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, 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 |
| 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, 2023 | 10,000,200 | 6,205,548 | 40,000,000 | (7,168,466) | 1,134,703 | 14,843,265 | 65,015,250 |
| Reporting Period (table 2) | | | | | | | |
| Balance at the beginning of financial year as at 01 January, 2024 | 10,000,200 | 6,205,548 | 40,000,000 | (10,414,429) | 1,558,768 | 11,705,333 | 59,055,420 |
| General result of Accounting Policy changes and correction of essential mistakes | | | | | (424,065) | (2,622,068) | |
| Recalculated balance | 10,000,200 | 6,205,548 | 40,000,000 | (10,414,429) | 1,134,703 | 9,083,265 | 56,009,287 |
| 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 | | | | 7,290,554 | | 8,243,780 | 15,534,334 |
| Inner changes | | | | | | | |
| Provisions to general reserve | | | | | | | |
| Balance at the end of previous period as at 30 September, 2024 | 10,000,200 | 6,205,548 | 40,000,000 | (3,123,875) | 1,134,703 | 17,327,045 | 71,543,621 |

Report approval date 15.10.2024

Management Board Chairman
(Executive Director)
Chief Accountant

G. Machanyan
S. Baghdasaryan