

**INTERIM REPORT**  
**On Changes in Equity**

December 31, 2024

«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
<b>Previous Reporting Period (table 1)</b>							
<b>Balance at the beginning of financial year as at 01 January, 2023</b>	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							
<b>Recalculated balance</b>	10,000,200	6,205,548	35,000,000	(18,519,118)	1,134,703	16,283,265	50,104,598
<b>Securities (stocks, shares) transactions with the shareholders (owners) with stocks (shares)</b>							
Investments in statutory capital and other increase in statutory capital							
Decrease in statutory capital including repurchased shares							
<b>Comprehensive income</b>				8,104,688		(2,200,000)	5,904,688
<b>Dividends</b>							
<b>Other increase/decrease of equity elements</b>							
Increase/decrease of derivatives classified as equity							
<b>Inner changes</b>			5,000,000			(5,000,000)	
Provisions to general reserve			5,000,000			(5,000,000)	
<b>Balance at the end of previous period as at 31 December, 2023</b>	10,000,200	6,205,548	40,000,000	(10,414,430)	1,134,703	9,083,265	56,009,286
<b>Reporting Period (table 2)</b>							
<b>Balance at the beginning of financial year as at 01 January, 2024</b>	10,000,200	6,205,548	40,000,000	(10,414,430)	1,558,768	11,705,333	59,055,419
General result of Accounting Policy changes and correction of essential mistakes					(424,065)	(2,622,068)	(3,046,133)
<b>Recalculated balance</b>	10,000,200	6,205,548	40,000,000	(10,414,430)	1,134,703	9,083,265	56,009,286
<b>Securities (stocks, shares) transactions with the shareholders (owners) with stocks (shares)</b>							
Investments in statutory capital and other increase in statutory capital							
Decrease in statutory capital including repurchased shares							
<b>Comprehensive income</b>				6,206,766		10,324,800	16,531,566
<b>Inner changes</b>							
Provisions to general reserve							
<b>Balance at the end of previous period as at 31 December, 2024</b>	10,000,200	6,205,548	40,000,000	(4,207,664)	1,134,703	19,408,065	72,540,852

Report approval date 15.01.2025

Management Board Chairman  
(Executive Director)  
Chief Accountant

G. Machanyan  
S. Baghdasaryan