



**INCOME STATEMENT**

Invia Investments CJSC

Date 6/30/2023

	'000 AMD			
	Q2,2023	6m, 2023	Q2,2022	6m,2022
1 Interest income	772	772		
2 Interest expenses	0	0		
3 <b>Net interest income</b>	772	772		
4 Fees and commission income	0	0		
5 Fees and commission expense	0	0		
6 <b>Net fees and commission income</b>	0	0		
7 Dividend income	0	0		
8 Net trade income	0	0		
9 Other operating income	0	0		
10 <b>Operating Income</b>	772	772		
11 Net contributions to possible asset loss reserves	0	0		
12 Administrative expenses	3,490	3,490		
13 Other operating expenses	9	9		
14 Net gain from investment in statutory capital of other entities	0	0		
15 <b>Income before taxes</b>	-2,727	-2,727		
16 Profit tax charges	-491	-491		
17 <b>Net income</b>	-2,236	-2,236		
21 <b>Other comprehensive income</b>	0	0		
23 Net gain on available-for-sale financial assets	0	0		
26 Other comprehensive income tax	0	0		
27 <b>Total other comprehensive income</b>	0	0		
28 <b>Total comprehensive income</b>	-2,236	-2,236	0	0

CEO Anahit Shakaryan

Chief accountant Siranush Khlgatyan

**BALANCE SHEET**

Invia Investments CJSC

 Date 6/30/2023

'000 AMD

		30-Jun-23	31-Dec-22
<b>1</b>	<b>ASSETS</b>		
1.1	Cash & cash balances with CBA	0	
1.2	Claims on banks & other fin. institutions	347,825	
1.3	Financial instruments at fair value through profit or loss	0	
1.4	Claims on customers	0	
1.5	Available-for-sale financial assets	0	
1.6	Financial assets held-to-maturity	0	
1.7	Investments in statutory capital of other entities	0	
1.8	PP&E and intangibles	916	
1.9	Deferred tax assets	491	
1.10	Other assets	281	
	<b>TOTAL ASSETS</b>	<b>349,513</b>	
<b>2</b>	<b>LIABILITIES</b>		
2.1	Due to banks and other fin. institutions	0	
2.2	Due to customers	0	
2.4	Financial liabilities at fair value through profit or loss	0	
2.5	Deferred tax liabilities	0	
2.6	Reserves	0	
2.7	Other liabilities	749	
	<b>TOTAL LIABILITIES</b>	<b>749</b>	
<b>3</b>	<b>EQUITY</b>		
3.1	Chartered capital	351,000	
3.2	Share premium	0	
3.3	Reserves	0	
3.4	Retained earnings	-2,236	
3.5	Other items of equity	0	
	<b>TOTAL EQUITY</b>	<b>348,764</b>	<b>0</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>349,513</b>	<b>0</b>

 CEO Anahit Shakaryan

 Chief accountant Siranush Khlgatyan



Name of items of share capital	Share Capital			Share premium	General reserve	Difference of exchange rate from the revaluation of foreign operations	Revaluation reserve for financial assets through OCI	Cash flow hedging	Gains from revaluation of non-current assets	Rehired	Interim Dividends	Other items of share capital	Total	Non-controlling share	Total equity
	Share Capital	Paid-in Capital	Net amount												
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>1. Balance as of 01 January 2021</b>															
1.1. Total impact of changes in accounting policy and the correction of fundamental errors															
2. Retained balance															
3. Transactions with shareholders (owners) with respect to shares (shareholdings), including															
3.1. Increase in share capital or other increase in share capital															
3.2. Decrease in the share capital as a result of purchased back shares															
4. Comprehensive income															
5. Dividends distributed															
6. Other increase (decrease) of equity components, including															
6.1. Increase or decrease in derivative classified as equity components															
7. Internal movements, including															
7.1. Adjustment to general reserve															
7.2. Cover of loss from general reserve															
7.3. Cover of share discount															
7.4. Decrease in value of property, plant and equipment and other non-current assets															
7.5. Other internal movements of other equity components															
7.6. Balance as of appropriate interim period of previous financial year (cumulative) 30/09/2021															
<b>9. Balance as of 01 January 2022</b>															
9.1. Total impact of changes in accounting policy and the correction of fundamental errors															
10. Retained balance															
11. Transactions with shareholders (owners) with respect to shares (shareholdings), including															
11.1. Increase in share capital or other increase in share capital															
11.2. Decrease in the share capital as a result of purchased back shares															
12. Comprehensive income															
13. Dividends distributed															
14. Other increase (decrease) of equity components, including															
14.1. Increase or decrease in derivative classified as equity components															
15. Internal movements, including															
15.1. Adjustment to general reserve															
15.2. Cover of loss from general reserve															
15.3. Cover of share discount															
15.4. Decrease in value of property, plant and equipment and other non-current assets															
15.5. Other internal movements of other equity components															
15.6. Balance as of appropriate interim period of current financial year (cumulative) 30/09/2022															
	351,000		351,000		0		0			-2,236			-2,236		348,764

CSO: Arsen Shakhov  
 Chief accountant: Suren Kobakhyan





Statement of cash flows

Invia Investments CJSC

Date 30-06-22

		01/01/2022- 30/06/2022	01/01/2023- 30/06/2023
			000 AMD
<b>1</b>	<b>Cash flows from operational activities</b>	<b>x</b>	<b>x</b>
2	Net cash flows from operational activities after profit tax		-3,022
3	Interests receipts		0
4	Interests payments		-
5	Fee and commissions receipts		0
6	Fee and commissions payments		0
7	Net receipts from financial assets at fair value through profit and loss		0
8	Net receipts from foreign exchange		0
9	Other income/(expenses)		0
10	Salaries and other payments to employees		-2,009
11	Other general administrative expense payments		-1,013
12	Cash flows from change in operational assets and liabilities		351,000
13	Decrease (Increase) in operating assets, including:		351,000
14	Financial instruments at fair value through profit or loss		0
15	Loans and advances to banks		0
16	Amounts receivable under reverse repurchase agreements		
17	Loans and advances to customers at amortized cost		
18	Other assets		351,000
19	<b>Net cash from (used in) operating activities before income tax paid</b>		<b>347,978</b>
20	Income tax paid		0
21	<b>Net cash from (used in) operating activities</b>		<b>347,978</b>
<b>2</b>	<b>Cash flows from investing activities</b>		<b>x</b>
23	Decrease in held-to-maturity investments		-320,500
	Purchase of fixed assets and intangible assets		-925
24	<b>Net cash flows from investing activities</b>		<b>-321,425</b>
<b>3</b>	<b>Cash flows from financial activities</b>		<b>x</b>
26	Dividends paid		0
27	Net receipts of other borrowed funds		0
28	<b>Net cash flows from financial activities</b>		<b>0</b>
29	Effect of changes in exchange rates on cash and cash equivalents		0
30	<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>26,553</b>
31	Cash and cash equivalents at the beginning of the period		0
32	Cash and cash equivalents at the end of the period		26,553

CEO Anahit Shakaryan

Chief accountant Siranush Khachatryan