

INCOME STATEMENT

Invia Investments CJSC

Date 30-09-23

'000 AMD

		Q3,2023	9m, 2023	Q3,2022	9m,2022
1	Interest income	8,175	8,948		
2	Interest expenses	57	57		
3	Net interest income	8,118	8,891		
4	Fees and commission income	1,810	1,810		
5	Fees and commission expense	3	3		
6	Net fees and commission income	1,807	1,807		
7	Dividend income	0	0		
8	Net trade income	1,588	1,862		
9	Other operating income	0	0		
10	Operating Income	11,513	12,560		
11	Net contributions to possible asset loss reserves	0	0		
12	Administrative expenses	29,642	33,133		
13	Other operating expenses	2,635	2,917		
14	Net gain from investment in statutory capital of other entities	0	0		
15	Income before taxes	-20,764	-23,490		
16	Profit tax charges	-3,732	-4,223		
17	Net income	-17,032	-19,267		
21	Other comprehensive income	0	0		
23	Net gain on available-for-sale financial assets	0	0		
26	Other comprehensive income tax	0	0		
27	Total other comprehensive income	0	0		
28	Total comprehensive income	-17,032	-19,267	0	0

16-10-23

CEO Anahit Shakaryan

Chief accountant Siranush Khlgatyan

BALANCE SHEET

Invia Investments CJSC

Date 30-09-23

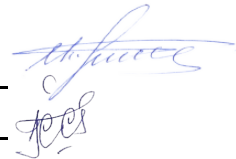
'000 AMD

		30-Sep-23	31-Dec-22
1	ASSETS		
1.1	Cash & cash balances with CBA	0	
1.2	Claims on banks & other fin. institutions	9,611	
1.3	Financial instruments at fair value through profit or loss	317,426	
1.4	Claims on customers	2	
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	5,486	
1.9	Deferred tax assets	4,223	
1.10	Other assets	125	
	TOTAL ASSETS	336,873	
2	LIABILITIES		
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	
	TOTAL LIABILITIES	749	
3	EQUITY		
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	
	TOTAL EQUITY	348,764	0
	TOTAL EQUITY AND LIABILITIES	349,513	0

16-10-23

CEO Anahit Shakaryan

Chief accountant Siranush Khighatyan



Statement of changes in equity

Invia Investments CJSC

Date 30-09-23

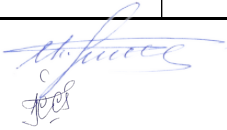
000 AMD

Names of items of share capital	Share Capital			Share premium	General reserve	Differences of exchange rates from the recalculation of foreign operations	Revaluation reserve for financial assets through OCI	Cash flow hedging	Gains from revaluation of non current assets	Retained earnings	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
Appropriate interim period of previous financial year (cumulative)															
1. Balance as of 01 January 2022															
1.1. Total impact of changes in accounting policy and the correction of fundamental errors															
2. Restated balance															
3. Transactions with shareholders (owners) with respect to shares (shareholdings), including															
3.1. Investments 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 derivatives classified as equity components															
7. Internal movements, including															
7.1. Allotment 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 intangible															
7.5. Internal movements of other equity components															
8. Balance as of appropriate interim period of previous financial year (cumulative) 30/09/2022															
Interim period of current financial year (cumulative)															
9. Balance as of 01 January 2023															
9.1. Total impact of changes in accounting policy and the correction of fundamental errors															
10. Restated balance															
11. Transactions with shareholders (owners) with respect to shares (shareholdings), including															
11.1. Investments in share capital or other increase in share capital	351,000		351,000												351,000
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 derivatives classified as equity components															
15. Internal movements, including															
15.1. Allotment to general reserve													0		0
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 intangible assets caused by revaluation															
15.5. Internal movements of other equity components															
16. Balance as of appropriate interim period of current financial year (cumulative) 30/09/2023															
	351,000		351,000		0		0			-19,267			-19,267		331,733

16-10-23

CEO Anahit Shakaryan

Chief accountant Siranush Khighatyan



Statement of cash flows

Invia Investments CJSC

Date 30-09-23

000 AMD

	01/01/2022- 30/09/2022	01/01/2023- 30/09/2023
1 Cash flows from operational activities	x	x
2 Net cash flows from operational activities after profit tax		-334,892
3 Interests receipts		2,810
4 Interests payments		-57
5 Fee and commissions receipts		1,805
6 Fee and commissions payments		0
7 Net receipts from financial assets at fair value through profit and loss		-310,225
8 Net receipts from foreign exchange		0
9 Other income/(expenses)		0
10 Salaries and other payments to employees		-13,488
11 Other general administrative expense payments		-15,737
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		0
17 Loans and advances to customers at amortized cost		0
18 Other assets		351,000
19 Net cash from (used in) operating activities before income tax paid		16,108
20 Income tax paid		0
21 Net cash from (used in) operating activities		16,108
2. Cash flows from investing activities		x
23 Decrease in held-to-maturity investments		0
Purchase of fixed assets and intangible assets		-6,510
24 Net cash flows from investing activities		-6,510
3. Cash flows from financial activities		x
26 Dividends paid		0
27 Net receipts of other borrowed funds		0
28 Net cash flows from financial activities		0
29 Effect of changes in exchange rates on cash and cash equivalents		12
30 Net increase/(decrease) in cash and cash equivalents		9,610
31 Cash and cash equivalents at the beginning of the period		0
32 Cash and cash equivalents at the end of the period		9,610

16-10-23

CEO Anahit Shakaryan
Chief accountant Siranush Khachatryan