

INCOME STATEMENT

Invia Investments CJSC

Date 31-03-24

'000 AMD

	Q1,2024	3m, 2024	Q1,2023	3m,2023
1 Interest income	10,888	10,888		
2 Interest expenses	1,518	1,518		
3 Net interest income	9,370	9,370		
4 Fees and commission income	43,112	43,112		
5 Fees and commission expense	23,861	23,861		
6 Net fees and commission income	19,251	19,251		
7 Dividend income	0	0		
8 Net trade income	43,422	43,422		
9 Other operating income	5,015	5,015		
10 Operating Income	77,058	77,058		
11 Net contributions to possible asset loss reserves	0	0		
12 Administrative expenses	35,634	35,634		
13 Other operating expenses	2,765	2,765		
14 Net gain from investment in statutory capital of other entities	0	0		
15 Income before taxes	38,659	38,659		
16 Profit tax charges	3,372	3,372		
17 Net income	35,287	35,287		
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	35,287	35,287	0	0

15-04-24

CEO Anahit Shakaryan

Chief accountant Siranush Khghatyan

BALANCE SHEET

Invia Investments CJSC

Date 31-03-24

'000 AMD

	31-Mar-24	31-Dec-23
1 ASSETS		
1.1 Cash & cash balances with CBA	0	0
1.2 Claims on banks & other fin. institutions	32,742	53,079
1.3 Financial instruments at fair value through profit or loss	341,544	570,412
1.4 Claims on customers	3,026	13
1.5 Available-for-sale financial assets	0	0
1.6 Financial assets held-to-maturity	0	0
1.7 Investments in statutory capital of other entities	0	0
1.8 PP&E and intangibles	2,785	4,088
1.9 Deferred tax assets	1,083	1,947
1.10 Other assets	8,231	6,255
TOTAL ASSETS	389,411	635,794
2 LIABILITIES		
2.1 Due to banks and other fin. institutions	0	282,893
2.2 Due to customers	0	0
2.4 Financial liabilities at fair value through profit or loss	0	0
2.5 Deferred tax liabilities	0	0
2.6 Reserves	0	3,019
2.7 Other liabilities	11,090	9,326
TOTAL LIABILITIES	11,090	295,238
3 EQUITY		
3.1 Chartered capital	351,000	351,000
3.2 Share premium	0	0
3.3 Reserves	3,019	0
3.4 Retained earnings	24,302	-10,444
3.5 Other items of equity	0	0
TOTAL EQUITY	378,321	340,556
TOTAL EQUITY AND LIABILITIES	389,411	635,794

15-04-24

CEO Anahit Shakaryan

Chief accountant Siranush Khghatyan

Statement of changes in equity

Invia Investments CJSC

Date 31-03-24

039-A102

Name of items of share capital	Share Capital			Share premium	General reserve	Differences of exchange rates from the revaluation of foreign operations	Revaluation reserve for financial assets through OCI	Cash flow hedging	Gain 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 share (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 increases/(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) 30/03/2022															
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 share (shareholdings), including															
11.1. Investments in share capital or other increase in share capital															
11.2. Decrease in the share capital as a result of purchased back shares	351,000		351,000												351,000
12. Comprehensive income															
13. Dividends distributed															
14. Other increases/(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										24,302			24,302		24,302
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) 30/03/2023															
	351,000		351,000			0		0		27,321			27,321		378,321

15-04-24

CEO Anahit Shakharyan

Chief accountant Siranush Khobyan

Statement of cash flows

Invia Investments CJSC

Date 31-03-24

000 AMD

	01/01/2023- 31/03/2023	01/01/2024- 31/03/2024
1 Cash flows from operational activities	x	x
2 Net cash flows from operational activities after profit tax		261,990
3 Interests receipts		411
4 Interests payments		-1,828
5 Fee and commissions receipts		40,099
6 Fee and commissions payments		-23,861
7 Net receipts from financial assets at fair value through profit and loss		258,175
8 Net receipts from foreign exchange		0
9 Other income/(expenses)		0
10 Salaries and other payments to employees		-10,684
11 Other general administrative expense payments		-322
12 Cash flows from change in operational assets and liabilities		-283,295
13 Decrease (Increase) in operating assets, including:		-283,295
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		-283,295
18 Other assets		0
19 Net cash from (used in) operating activities before income tax paid		-21,305
20 Income tax paid		0
21 Net cash from (used in) operating activities		-21,305
2. Cash flows from investing activities		x
23 Decrease in held-to-maturity investments		0
Purchase of fixed assets and intangible assets		-100
24 Net cash flows from investing activities		-100
3. Cash flows from financial activities		x
26 Dividends paid		0
27 Net receipts of other borrowed funds		
28 Net cash flows from financial activities		0
29 Effect of changes in exchange rates on cash and cash equivalents		1,697
30 Net increase/(decrease) in cash and cash equivalents		-19,708
31 Cash and cash equivalents at the beginning of the period		38,217
32 Cash and cash equivalents at the end of the period		18,509

13-04-24

CEO Anahit Shakaryan

Chief accountant Siranush Khghatyan