

Statement of Financial Position

«30» September 2020

ACBA-BANK OJSC

Address: 82-84 Aram Street, Yerevan, Armenia

(AMD'000)

	Name	Notes	As at the end of the current period /not checked/ 30/09/20	As at the end of prior financial year /checked/ 31/12/19
1	Assets			
1.1	Cash and balances with the Central Bank of Armenia	13	67,027,577.00	58,909,876.00
1.2	Precious metals bullions			
1.3	Placement with banks and other financial institutions	14	46,634,380.00	29,085,057.00
1.4	Financial assets at fair value through profit or loss	15	347,897.00	251,454.00
1.5	Loans and advances to customers	16	301,212,356.00	273,936,899.00
1.6	Receivables from finance leases	16	24,770,857.18	20,312,851.00
1.7	Financial assets at fair value through other comprehensive income	17	11,649,551.00	22,760,449.00
1.8	Other financial assets	18		
1.9	Investments in share capital of controlled entities	19	1,046,541.00	749,442.00
1.10	Not current assets held for disposal			
1.11	Property, plant and equipment and other intangible assets	20	19,619,942.00	21,372,430.00
1.12	Deferred tax assets	12	27,901.00	27,901.00
1.13	Other assets	22	5,820,794.12	5,206,616.00
	Total assets		478,157,796	432,612,975
2	Liabilities			
2.1	Deposits and balances from banks and other financial institutions	23	120,593,525.00	107,149,894.00
2.2	Current accounts and deposits from customers	24	274,067,010.00	240,688,905.00
2.3	Securities issued by the Bank	25	2,671,528.00	5,873,705.00
2.4	Financial liabilities at fair value through profit or loss	26	27,715.00	200,090.00
	Subordinate loan	23.1	5,213,590.00	4,854,305.00
2.5	Amounts payable	27	119,769.00	115,047.00
2.6	Current tax liabilities		291,620.00	152,543.00
2.7	Deferred tax liabilities	12	512,895.00	521,910.00
2.8	Provisions	30	220,822.00	117,526.00
2.9	Other liabilities	29	5,004,246.00	4,296,486.00
	Total liabilities		408,722,720	363,970,411
3	Equity			
3.1	Share capital	28	30,000,000.00	30,000,000.00
3.2	Share premium			
3.3	Reserves:		10,440,857.00	10,415,610.00
3.3.1	General reserve		4,676,283.00	4,676,283.00
3.3.2	Revaluation reserve	28.1	5,764,574.00	5,739,327.00
3.4	Retained earnings/(loss)		28,994,219.00	28,226,954.00
3.5	Other equity components			
	Equity holders of parent entity		69,435,076	68,642,564
	Non-controlling interests		-	-
	Total equity		69,435,076	68,642,564
	Total equity and liabilities		478,157,796	432,612,975

General Executive Director



H. Andreasyan
A. Hakobyan

H. Andreasyan

A. Hakobyan