

## Statement of Financial Position

«31» December 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/ 31/12/20	As at the end of prior financial year /checked/ 31/12/19
<b>1</b>	<b>Assets</b>			
1.1	Cash and balances with the Central Bank of Armenia	13	71,246,074.00	58,909,876.00
1.2	Precious metals bullions			
1.3	Placement with banks and other financial institutions	14	56,497,725.00	29,085,057.00
1.4	Financial assets at fair value through profit or loss	15	569,559.00	251,454.00
1.5	Loans and advances to customers	16	297,883,211.00	273,936,899.00
1.6	Receivables from finance leases	16	25,333,984.00	20,312,851.00
1.7	Financial assets at fair value through other comprehensive income	17	17,405,067.00	22,760,449.00
1.8	Other financial assets	18		
1.9	Investments in share capital of controlled entities	19	984,442.00	749,442.00
1.10	Not current assets held for disposal			
1.11	Property, plant and equipment and other intangible assets	20	19,741,942.00	21,372,430.00
1.12	Deferred tax assets	12	157,861.00	27,901.00
1.13	Other assets	22	4,552,986.00	5,206,616.00
	<b>Total assets</b>		<b>494,372,851</b>	<b>432,612,975</b>
<b>2</b>	<b>Liabilities</b>			
2.1	Deposits and balances from banks and other financial institutions	23	130,881,146.00	107,149,894.00
2.2	Current accounts and deposits from customers	24	274,052,368.00	240,688,905.00
2.3	Securities issued by the Bank	25	2,816,896.00	5,873,705.00
2.4	Financial liabilities at fair value through profit or loss	26	79,893.00	200,090.00
	Subordinate loan	23.1	11,130,839.00	4,854,305.00
2.5	Amounts payable	27	118,904.00	115,047.00
2.6	Current tax liabilities		302,637.00	152,543.00
2.7	Deferred tax liabilities	12	78,679.00	521,910.00
2.8	Provisions	30	453,213.00	117,526.00
2.9	Other liabilities	29	4,821,130.00	4,296,486.00
	<b>Total liabilities</b>		<b>424,735,705</b>	<b>363,970,411</b>
<b>3</b>	<b>Equity</b>			
3.1	Share capital	28	30,000,000.00	30,000,000.00
3.2	Share premium			
3.3	Reserves:		11,194,962.00	10,415,610.00
3.3.1	General reserve		4,676,283.00	4,676,283.00
3.3.2	Revaluation reserve	28.1	6,518,679.00	5,739,327.00
3.4	Retained earnings/(loss)		28,442,184.00	28,226,954.00
3.5	Other equity components			
	<b>Equity holders of parent entity</b>		<b>69,637,146</b>	<b>68,642,564</b>
	Non-controlling interests		-	-
	<b>Total equity</b>		<b>69,637,146</b>	<b>68,642,564</b>
	<b>Total equity and liabilities</b>		<b>494,372,851</b>	<b>432,612,975</b>

General Executive Director



*H. Andreasyan*

H. Andreasyan

Chief Accountant

*A. Hakobyan*

A. Hakobyan