

## Statement of Financial Position

«31» March 2021

ACBA-BANK OJSC

Address: 82-84 Aram Street, Yerevan, Armenia

(AMD'000)

	Name	Notes	As at the end of the current period /not checked/ 31/03/21	As at the end of prior financial year /not checked/ 31/12/20*
<b>1</b>	<b>Assets</b>			
1.1	Cash and balances with the Central Bank of Armenia	13	77,341,803	71,259,578
1.2	Precious metals bullions		-	-
1.3	Placement with banks and other financial institutions	14	33,365,743	56,484,222
1.4	Financial assets at fair value through profit or loss	15	822,960	569,559
1.5	Loans and advances to customers	16	299,901,986	298,844,477
1.6	Receivables from finance leases	16	24,665,427	25,017,394
1.7	Financial assets at fair value through other comprehensive income	17	29,401,244	17,405,067
1.8	Other financial assets	18	-	-
1.9	Investments in share capital of controlled entities	19	1,160,187	984,442
1.10	Not current assets held for disposal		-	-
1.11	Property, plant and equipment and other intangible assets	20	21,036,927	20,144,910
1.12	Deferred tax assets	12	199,959	167,436
1.13	Other assets	22	5,516,674	4,754,606
	<b>Total assets</b>		<b>493,412,910</b>	<b>495,631,691</b>
<b>2</b>	<b>Liabilities</b>			
2.1	Deposits and balances from banks and other financial institutions	23	126,308,259	130,881,146
2.2	Current accounts and deposits from customers	24	278,402,366	274,052,368
2.3	Securities issued by the Bank	25	1,480,056	2,816,896
2.4	Financial liabilities at fair value through profit or loss	26	-	79,893
	Subordinate loan	23.1	11,000,619	11,130,839
2.5	Amounts payable	27	120,450	118,904
2.6	Current tax liabilities		305,907	302,637
2.7	Deferred tax liabilities	12	36,258	78,679
2.8	Provisions	30	387,035	397,404
2.9	Other liabilities	29	3,974,415	4,837,938
	<b>Total liabilities</b>		<b>422,015,365</b>	<b>424,696,704</b>
<b>3</b>	<b>Equity</b>			
3.1	Share capital	28	30,000,000	30,000,000
3.2	Share premium			
3.3	Reserves:		10,998,301	11,194,962
3.3.1	General reserve		4,676,283	4,676,283
3.3.2	Revaluation reserve	28.1	6,322,018	6,518,679
3.4	Retained earnings/(loss)		30,399,244	29,740,025
3.5	Other equity components			
	<b>Equity holders of parent entity</b>		<b>71,397,545</b>	<b>70,934,987</b>
	Non-controlling interests		-	-
	<b>Total equity</b>		<b>71,397,545</b>	<b>70,934,987</b>
	<b>Total equity and liabilities</b>		<b>493,412,910</b>	<b>495,631,691</b>

General Executive Director



*H. Andreasyan*

H. Andreasyan

Chief Accountant

A. Hakobyan