

Apricot Capital CJSC Financial Statements

STATEMENT OF FINANCIAL POSITION

| | | <i>KAMD</i> | |
|----------|---|-------------------|------------------|
| | | as of 30.09.2023 | as of 31.12.2022 |
| 1 | Assets | | |
| 1.1 | Cash balances and deposits in the Central Bank of RA | - | - |
| 1.2 | Cash balances and receivables with banks | 3,516,097 | 2,284,536 |
| 1.3 | Cash balances and receivables with other financial organisations | 7,151,652 | 860,373 |
| 1.4 | Receivables from customers | 1,033,402 | 27,489 |
| 1.5 | Financial assets at fair value through profit or loss | 637,702 | 292,208 |
| 1.6 | Financial assets at fair value through other comprehensive income | - | - |
| 1.7 | Financial assets held at amortised cost | - | 39,977 |
| 1.8 | Property, plant and equipment and intangible assets | 168,375 | 158,259 |
| 1.9 | Deferred tax assets | 25,659 | 6,788 |
| 1.10 | Other assets | 43,775 | 801,019 |
| | Total assets | 12,576,663 | 4,470,649 |
| 2 | Liabilities | | |
| 2.1 | Liabilities to banks and other financial organisations | 5,713,194 | - |
| 2.2 | Liabilities to customers | 127,616 | - |
| 2.3 | Financial liabilities at fair value through profit or loss | 1,349,672 | - |
| 2.4 | Securities issued by the Company | - | - |
| 2.5 | Deffered tax liabilities | - | - |
| 2.6 | Current profit tax payable | 291,183 | 734,861 |
| 2.7 | Provisions | 57,114 | - |
| 2.8 | Payables and accrued expenses | 79,664 | 112,000 |
| | Total liabilities | 7,618,444 | 846,861 |
| 3 | Equity and reserves | | |
| 3.1 | Share capital | 320,000 | 320,000 |
| 3.2 | Share premium | - | - |
| 3.3 | Reserves | - | - |
| 3.3.1 | General reserve | - | - |
| 3.4 | Retained earnings | 4,638,219 | 3,303,788 |
| 3.5 | Other elements of equity | - | - |
| | Total equity | 4,958,219 | 3,623,788 |
| | Equity and liabilities | 12,576,663 | 4,470,649 |

Vachik Gevorgyan

Executive Director

14-10-23

Artur Harutyunyan

«AN Audit» CJSC
representative