

Apricot Capital CJSC Financial Statements

STATEMENT OF CASH FLOW			
THE QUARTER ENDED September 30, 2023			
<i>KAMD</i>		01.01.23-30.09.23	01.01.22-30.09.22
<b>1. Cash flows from operating activities</b>			
<i>Cash flows before changes in operating assets and liabilities</i>		<b>588,625</b>	<b>(48,823)</b>
Interest received		47,824	158
Interest paid			(12,725)
Commissions received		1,866,733	33
Commissions paid		(126,723)	(22,749)
Net gain from trading of financial instruments at fair value through profit or loss		-	
Net gain from foreign currency trading		(265)	(1,150)
Salaries and related expenses paid		(914,115)	(6,415)
Other received incomes and paid expenses from operating activities		(284,829)	(5,975)
<i>Cash flows from the changes of operating assets and liabilities</i>		<b>3,142,356</b>	<b>713,524</b>
Net increase (decrease) in bank deposits		1,978,700	713,524
Net increase (decrease) in loans		811,340	
Net increase (decrease) in financial instruments at fair value through profit or loss		352,316	713,524
Net increase (decrease) in financial instruments at fair value through OCI		-	-
Net increase (decrease) in other operating assets		-	-
Net increase (decrease) in operating liabilities		-	-
<i>Net cash from operating activities</i>		<b>3,730,981</b>	<b>664,701</b>
Profit tax paid		(773,069)	-
<b>Net cash from operating activities</b>		<b>2,957,912</b>	<b>664,701</b>
<b>2. Cash flows from investing activities</b>			
Net increase (decrease) in investments carried at amortised cost		39,977	-
Acquisition of property plant and equipment and intangible assets		(58,473)	(28,832)
Proceeds from sale of property, plant and equipment and intangible assets		-	-
<b>Net cash from investment activities</b>		<b>(18,496)</b>	<b>(28,832)</b>
<b>3. Cash flows from financing activities</b>			
Dividends paid			-
Net increase (decrease) in loans			(840)
Payments on finance lease obligation		(26,684)	
Net increase (decrease) of cash flows from the other financial activities (lease)		-	
Shareholders investments in equity			320,000
<b>Net cash from financing activities</b>		<b>(26,684)</b>	<b>319,160</b>
Effect of changes in exchange rates on cash and cash equivalents		(579,080)	(112,201)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>2,912,732</b>	<b>955,029</b>
Cash and cash equivalents at beginning of the year		1,182,445	-
Cash and cash equivalents at the end of the year		<b>3,516,097</b>	<b>842,828</b>

Vachik Gevorgyan  
Executive Director  
14-10-23

Artur Harutyunyan  
«AN Audit» CJSC representative