

STATEMENT OF CASH FLOW		
THE QUARTER ENDED September 30, 2023		
<i>KAMD</i>	01.01.23-31.12.23	01.01.22-31.12.22
1. Cash flows from operating activities		
<i>Cash flows before changes in operating assets and liabilities</i>	4.124.649	4.265.198
Interest received	108.711	18.973
Interest paid		(12.725)
Commissions received	7.106.851	256.548
Commissions paid	(391.487)	(1.440.981)
Net gain from trading of financial instruments at fair value through profit or loss	-	5.687.255
Net gain from foreign currency trading	(71.658)	(96.706)
Salaries and related expenses paid	(2.255.715)	(72.591)
Other received incomes and paid expenses from operating activities	(372.053)	(74.575)
<i>Cash flows from the changes of operating assets and liabilities</i>	355.975	(2.701.839)
Net increase (decrease) in bank deposits	-	(1.975.750)
Net increase (decrease) in loans	(4.421.271)	(425.450)
Net increase (decrease) in financial instruments at fair value through profit or loss	1.997.117	(300.639)
Net increase (decrease) in financial instruments at fair value through OCI	-	-
Net increase (decrease) in other operating assets	-	-
Net increase (decrease) in operating liabilities	2.780.129	-
<i>Net cash from operating activities</i>	4.480.624	1.563.359
Profit tax paid	(790.362)	-
Net cash from operating activities	3.690.262	1.563.359
2. Cash flows from investing activities		
Net increase (decrease) in investments carried at amortised cost	39.977	(40.075)
Acquisition of property plant and equipment and intangible assets	(81.882)	(62.090)
Proceeds from sale of property, plant and equipment and intangible assets	-	-
Net cash from investment activities	(41.905)	(102.165)
3. Cash flows from financing activities		
Dividends paid		-
Net increase (decrease) in loans		(840)
Payments on finance lease obligation	24.740	
Net increase (decrease) of cash flows from the other financial activities (lease)	(30.842)	(2.408)
Shareholders investments in equity		320.000
Net cash from financing activities	(6.102)	316.752
Effect of changes in exchange rates on cash and cash equivalents	(570.091)	(200.533)
Net increase/(decrease) in cash and cash equivalents	3.642.255	1.777.946
Cash and cash equivalents at beginning of the year	1.182.445	-
Cash and cash equivalents at the end of the year	4.254.609	1.577.413

Vachik Gevorgyan
Executive Director
15/01/24

Artur Harutyunyan
«AN Audit» CJSC representative

