

Apricot Capital CJSC Financial Statements

STATEMENT OF CASH FLOW			
THE QUARTER ENDED December 31, 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>		3,196,880	(1,127,624)
Net decrease (increase) in loans		(1,938,851)	1,543,734
Net decrease (increase) in financial instruments at fair value through profit or loss		1,997,117	(300,639)
Net decrease (increase) in financial instruments at fair value through OCI		-	-
Net decrease (increase) in other operating assets		(143,405)	(2,370,719)
Net increase (decrease) in liabilities to customers		2,780,129	-
Net increase (decrease) in operating liabilities		501,890	-
<i>Net cash from operating activities</i>		7,321,529	3,137,574
Profit tax paid		(790,362)	-
Net cash from operating activities		6,531,167	3,137,574
2. Cash flows from investing activities			
Net decrease (increase) in investments carried at amortised cost		39,977	(40,075)
Net decrease (increase) in bank deposits		-	-
Purchase 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 flows from other investment activities		-	-
Net cash from investment activities		(41,905)	(102,165)
3. Cash flows from financing activities			
Dividends paid		-	-
Net increase (decrease) in loans		24,740	(840)
Payments on finance lease obligation		(30,842)	(2,408)
Net increase (decrease) of cash flows from the other financial activities (lease)		-	-
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		5,913,069	3,151,628
Cash and cash equivalents at beginning of the year		3,151,628	-
Cash and cash equivalents at the end of the year		9,064,698	3,151,628

Vachik Gevorgyan
Executive Director
15/01/24

Artur Harutyunyan
"An Audit" CJSC representative

