

Apricot Capital CJSC Financial Statements

STATEMENT OF CASH FLOW		
THE QUARTER ENDED June 30, 2024		
KAMD	01.01.25-30.06.25	01.01.24-30.06.24
1. Cash flows from operating activities		
<i>Cash flows before changes in operating assets and liabilities</i>	3,421,886	10,594,139
Interest received	331,237	183,641
Interest paid	(2,967)	(806)
Commissions received	2,529,878	18,281,294
Commissions paid	(651,300)	(1,874,750)
Net gain from trading of financial instruments at fair value through profit or loss	372,681	1,786,679
Net gain from foreign currency trading	2,684,264	-
Net receipts from foreign exchange transactions	2,928,640	(721,459)
Salaries and related expenses paid	(4,425,314)	(6,797,746)
Other received incomes and paid expenses from operating activities	(345,232)	(262,714)
<i>Cash flows from the changes of operating assets and liabilities</i>	997,813	(14,274,900)
Net decrease (increase) in loans	(865,690)	(2,863,218)
Net decrease (increase) in financial instruments at fair value through profit or loss	(1,608,518)	(12,467,075)
Net decrease (increase) in financial instruments at fair value through OCI	-	-
Net decrease (increase) in other operating assets	(184,466)	339,945
Net increase (decrease) in liabilities to customers	3,653,868	713,271
Net increase (decrease) in operating liabilities	2,619	2,177
Net cash from operating activities	4,419,699	(3,680,761)
Profit tax paid	(925,858)	(1,412,650)
Net cash from operating activities	3,493,841	(5,093,411)
2. Cash flows from investing activities		
Net decrease (increase) in investments carried at amortised cost	-	-
Net decrease (increase) in bank deposits	(8,498)	(46,334)
Purchase of property plant and equipment and intangible assets	(49,867)	(11,084)
Proceeds from sale of property, plant and equipment and intangible assets	-	-
Net cash flows from other investment activities	-	-
Net cash from investment activities	(58,365)	(57,418)
3. Cash flows from financing activities		
Dividends paid	-	-
Net increase (decrease) in loans	129	-
Payments on finance lease obligation	(24,522)	(16,800)
Net increase (decrease) of cash flows from the other financial activities (lease)	-	-
Shareholders investments in equity	-	-
Net cash from financing activities	(24,393)	(16,800)
Effect of changes in exchange rates on cash and cash equivalents	(3,942,361)	(821,185)
Net increase/(decrease) in cash and cash equivalents	(531,278)	(5,988,814)
Cash and cash equivalents at beginning of the year	6,830,172	9,064,698
Cash and cash equivalents at the end of the year	6,298,894	3,075,884

Vachik Gevorgyan

Executive Director

15/07/25

Artur Harutyunyan

"Nexia Armenia" CJSC representative