

STATEMENT OF FINANCIAL POSITION				
			KAMD	
			as of 31.12.2025	as of 31.12.2024
1 Assets				
1.1 Cash balances and deposits in the Central Bank of RA	14		-	-
1.2 Cash balances and receivables with banks	15	6,709,660	10,887,812	
1.3 Cash balances and receivables with other financial organisations	15	2,797,525	2,945,369	
1.4 Receivables from customers	16	2,857,758	1,701,378	
1.5 Financial assets at fair value through profit or loss	17	5,892,288	7,046,985	
1.6 Financial assets at fair value through other comprehensive income	18	-	-	
1.7 Financial assets held at amortised cost	19	-	-	
1.8 Property, plant and equipment and intangible assets	21	100,167	85,895	
1.9 Right of use asset	21.1	42,874	25,761	
1.10 Deferred tax assets	22	50,000	128,559	
1.11 Other assets	23	86,775	30,960	
Total assets		18,537,047	22,852,719	
2 Liabilities				
2.1 Liabilities to banks and other financial organisations	24	2,552,345	1,956,300	
2.2 Liabilities to customers	25	1,485,468	4,977,300	
2.3 Financial liabilities at fair value through profit or loss	26	-	-	
2.4 Securities issued by the Company	27	-	-	
2.5 Deferred tax liabilities	28	-	-	
2.6 Current profit tax payable		-	825,557	
2.7 Provisions	29	75,420	530,801	
2.8 Lease liability	21.1	44,924	24,185	
2.9 Payables and accrued expenses	30	221,617	832,018	
Total liabilities		4,379,774	9,146,161	
3 Equity and reserves				
3.1 Share capital	31	320,000	320,000	
3.2 Share premium	32	-	-	
3.3 Reserves		-	-	
3.3.1 General reserve		-	-	
3.4 Retained earnings	35	13,919,714	13,533,242	
3.5 Other elements of equity	32	(82,441)	(146,684)	
Total equity		14,157,273	13,706,558	
Equity and liabilities		18,537,047	22,852,719	

Vachik Gevorgyan

Executive Director

1/15/2026

Artur Harutyunyan

"Nexia Armenia" CJSC
representative