

STATEMENT OF FINANCIAL POSITION

KAMD

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			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	6,921,258	10,887,812
1.3	Cash balances and receivables with other financial organisations	15	2,627,681	2,945,369
1.4	Receivables from customers	16	2,672,509	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	100,168	85,895
1.9	Right of use asset	21.1.	42,874	25,761
1.10	Deferred tax assets	22	49,897	128,559
1.11	Other assets	23	75,395	30,960
	Total assets		18,382,070	22,852,719
2	Liabilities			
2.1	Liabilities to banks and other financial organisations	24	2,553,892	1,956,300
2.2	Liabilities to customers	25	1,270,563	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	Deffered 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	236,866	832,018
	Total liabilities		4,181,665	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	13,962,846	13,533,242
3.5	Other elements of equity	32	(82,441)	(146,684)
	Total equity		14,200,405	13,706,558
	Equity and liabilities		18,382,070	22,852,719

Vachik Gevorgyan

Executive Director

15/01/2026

Artur Harutyunyan

"Nexia Armenia" CJSC
representative
