

Apricot Capital CJSC Financial Statements

STATEMENT OF CASH FLOW			
THE QUARTER ENDED March 31, 2026			
<i>KAMD</i>		01.01.26- 31.03.26	01.01.25- 31.03.25
1. Cash flows from operating activities			
<i>Cash flows before changes in operating assets and liabilities</i>		<i>(91,126)</i>	<i>(5,802,965)</i>
Interest received		157,062	139,923
Interest paid		(1,437)	(2,612)
Commissions received		1,060,217	1,278,576
Commissions paid		(248,906)	(285,966)
Net gain from trading of financial instruments at fair value through profit or loss		3,970	231,783
Net gain from foreign currency trading		290,634	696,018
Net receipts from foreign exchange transactions		(670,760)	(5,341,452)
Salaries and related expenses paid		(530,780)	(2,395,410)
Other received incomes and paid expenses from operating activities		(151,126)	(123,825)
<i>Cash flows from the changes of operating assets and liabilities</i>		<i>1,074,845</i>	<i>8,203,535</i>
Net decrease (increase) in loans		2,507,576	
Net decrease (increase) in financial instruments at fair value through profit or loss		(4,001,707)	(537,489)
Net decrease (increase) in financial instruments at fair value through OCI		-	-
Net decrease (increase) in other operating assets		66,077	(4,511,801)
Net increase (decrease) in liabilities to customers		2,502,899	1,355,708
Net increase (decrease) in operating liabilities			11,897,117
<i>Net cash from operating activities</i>		<i>983,720</i>	<i>2,400,570</i>
Profit tax paid		(56,608)	(52,385)
Net cash from operating activities		927,111	2,348,184
2. Cash flows from investing activities			
Net decrease (increase) in investments carried at amortised cost		-	-
Net decrease (increase) in bank deposits		8,238	(707,328)
Purchase of property plant and equipment and intangible assets		(8,527)	(12,648)
Proceeds from sale of property, plant and equipment and intangible assets		-	-
Net cash flows from other investment activities		-	22,918
Net cash from investment activities		(289)	(697,057)
3. Cash flows from financing activities			
Dividends paid		-	-
Net increase (decrease) in loans		472,600	-
Payments on finance lease obligation		(18,642)	(10,182)
Net increase (decrease) of cash flows from the other financial activities (lease)		-	-
Shareholders investments in equity		-	-
Net cash from financing activities		453,958	(10,182)
Effect of changes in exchange rates on cash and cash equivalents		140,173	487,527
Net increase/(decrease) in cash and cash equivalents		1,520,954	2,128,472
Cash and cash equivalents at beginning of the year		4,615,388	4,805,597
Cash and cash equivalents at the end of the year		6,136,342	6,934,069

Vachik Gevorgyan
Executive Director
15/04/26

Artur Harutyunyan
"Nexia Armenia" CJSC representative

