

STATEMENT OF FINANCIAL POSITION

		<i>KAMD</i>	
		as of 31.03.2026	as of 31.12.2025
<b>1</b>	<b>Assets</b>		
1.1	Cash balances and deposits in the Central Bank of RA	14	-
1.2	Cash balances and receivables with banks	15	5,691,205
1.3	Cash balances and receivables with other financial organisations	15	6,921,258
1.4	Receivables from customers	16	1,655,134
1.5	Financial assets at fair value through profit or loss	17	2,627,681
1.6	Financial assets at fair value through other comprehensive income	18	2,672,509
1.7	Financial assets held at amortised cost	19	9,187,193
1.8	Property, plant and equipment and intangible assets	21	-
1.9	Right of use asset	21.1.	-
1.10	Deferred tax assets	22	37,939
1.11	Other assets	23	42,826
	<i>Total assets</i>	<b>19,615,888</b>	<b>18,382,070</b>
<b>2</b>	<b>Liabilities</b>		
2.1	Liabilities to banks and other financial organisations	24	831,815
2.2	Liabilities to customers	25	3,791,050
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		40,618
2.7	Provisions	29	145,891
2.8	Lease liability	21.1.	40,317
2.9	Payables and accrued expenses	30	76,590
	<i>Total liabilities</i>	<b>4,926,282</b>	<b>4,181,665</b>
<b>3</b>	<b>Equity and reserves</b>		
3.1	Share capital	31	320,000
3.2	Share premium	32	-
3.3	Reserves		-
3.3.1	General reserve		-
3.4	Retained earnings	35	14,452,047
3.5	Other elements of equity	32	(82,441)
	<i>Total equity</i>	<b>14,689,606</b>	<b>14,200,405</b>
	<b>Equity and liabilities</b>	<b>19,615,888</b>	<b>18,382,070</b>

Vachik Gevorgyan

Executive Director

15/04/2026

Artur Harutyunyan

"Nexia Armenia" CJSC  
representative

