

## STATEMENT OF FINANCIAL POSITION

KAMD

			as of 31.12.2025	as of 31.12.2024
<b>1 Assets</b>				
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		2,655,592	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		63,026	30,960
<i>Total assets</i>			<b>18,397,612</b>	<b>22,852,719</b>
<b>2 Liabilities</b>				
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
<i>Total liabilities</i>			<b>4,181,665</b>	<b>9,146,161</b>
<b>3 Equity and reserves</b>				
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		13,895,947	13,533,242
3.5 Other elements of equity	32		-	(146,684)
<i>Total equity</i>			<b>14,215,947</b>	<b>13,706,558</b>
<b>Equity and liabilities</b>			<b>18,397,612</b>	<b>22,852,719</b>

Vachik Gevorgyan

Executive Director

Artur Harutyunyan

"Nexia Armenia" CJSC  
representative
