

STATEMENT OF FINANCIAL POSITION

KAMD

			as of 31.03.2026	as of 31.12.2025
1 Assets				
1.1 Cash balances and deposits in the Central Bank of RA	14		-	-
1.2 Cash balances and receivables with banks	15		5,721,829	6,921,258
1.3 Cash balances and receivables with other financial organisations	15		1,745,358	2,655,592
1.4 Receivables from customers	16		2,871,204	2,672,509
1.5 Financial assets at fair value through profit or loss	17		9,187,127	5,892,288
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		102,004	100,168
1.9 Right of use asset	21.1.		37,939	42,874
1.10 Deferred tax assets	22		66,452	49,897
1.11 Other assets	23		43,206	63,026
<i>Total assets</i>			19,775,119	18,397,612
2 Liabilities				
2.1 Liabilities to banks and other financial organisations	24		831,815	2,553,892
2.2 Liabilities to customers	25		3,791,050	1,270,563
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			71,633	-
2.7 Provisions	29		145,891	75,420
2.8 Lease liability	21.1.		40,317	44,924
2.9 Payables and accrued expenses	30		104,001	236,866
<i>Total liabilities</i>			4,984,707	4,181,665
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		14,470,412	13,895,947
3.5 Other elements of equity	32		-	-
<i>Total equity</i>			14,790,412	14,215,947
Equity and liabilities			19,775,119	18,397,612

Vachik Gevorgyan
Executive Director

Artur Harutyunyan
"Nexia Armenia" CJSC
representative

