

Capital investments CJSC
Consolidated Financial Statements for the year ended 31 December 2016

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2016

| in '000 AMD | Notes | 31 December 2016 | 31 December 2015 |
|---|-------|------------------|------------------|
| Assets | | | |
| Cash and cash equivalents | 12 | 8,759 | 9,674 |
| Reverse repurchase agreements | | - | 179,307 |
| Financial assets at fair value through profit or loss | 13 | | |
| -Held by the Group | | 566,787 | 306,281 |
| -Pledged under repurchase agreements | 17 | 611,688 | 430,187 |
| Held to maturity investments | 14 | | |
| -Held by the Group | | 8,345 | - |
| -Pledged under repurchase agreements | 17 | 200,281 | 41,829 |
| -Lent securities | | - | 167,083 |
| Current income tax assets | | 2,950 | 11,860 |
| Deferred income tax assets | 11 | - | 2,153 |
| Property, equipment and intangible assets | | 22,243 | 27,174 |
| Other assets | 15 | 10,345 | 19,354 |
| Total assets | | 1,431,398 | 1,194,902 |
| Equity | | | |
| Share capital | 16 | 510,000 | 510,000 |
| Main reserve | | 31,000 | 30,100 |
| Retained earnings | | 83,964 | 20,190 |
| Total equity | | 624,964 | 560,290 |
| Liabilities | | | |
| Repurchase agreements | 17 | 774,346 | 606,826 |
| Deferred income tax liabilities | 11 | 12,116 | 2,873 |
| Accrued and other liabilities | 18 | 19,972 | 24,913 |
| Total liabilities | | 806,434 | 634,612 |
| Total liabilities and equity | | 1,431,398 | 1,194,902 |

Approved for issuance on 27 April 2017:

Tigran Karapetyan
General Director

Argam Abrahamyan
Chief Accountant,
“AN Audit” CJSC authorized