STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

KAMD

		01.01.25-31.03.25	01.01.25-31.03.25	01.01.24-31.03.24	01.01.24-31.03.24
1	*2*	*3*	*4*	*5*	*6*
Interest income	3	3,103	3,103	-	-
Interest expense	3	(2,339)	(2,339)	-	-
Net interest income		**764**	**764**	**-**	**-**
Fee and commission income	4	-	-	-	-
Fee and commission expense	4	(124)	(124)	-	-
Net fee and commission income		**(124)**	**(124)**	**-**	**-**
Income from dividends	5	-	-	-	-
Net gain on trading activities	6	908	908	-	-
Other operating income	7	-	-	-	-
Operating income		**1,548**	**1,548**	**-**	**-**
Impairment losses on financial assets	8	(189)	(189)	-	-
Administrative and other expenses	9	(26,706)	(26,706)	-	-
Other operating expenses	10	(6,527)	(6,527)	-	-
Profit before tax		**(31,874)**	**(31,874)**	**-**	**-**
Profit tax expense	12	(37)	(37)	-	-
Profit for the year		**(31,911)**	**(31,911)**	**-**	**-**
Other comprehensive income		**-**	**-**	**-**	**-**
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		**(31,911)**	**(31,911)**	**-**	**-**
Basic earnings per share	13	(18.235)	(18.235)	-	-
Diluted earnings per share	13	(18.235)	(18.235)	-	-

Tigran Davtyan
Executive Director

Artur Harutyunyan
"Nexia Armenia" CJSC represenative

14/04/2025

STATEMENT OF FINANCIAL POSITION

				KAMD
			as of 31.03.2025	as of 31.12.2024
1	**Assets**			
1.1	Cash balances and deposits in the Central Bank of RA	14	-	-
1.2	Cash balances and receivables with banks	15	31,798	175,000
1.3	Cash balances and receivables with other financial organisations	15	-	-
1.4	Receivables from customers	16	-	-
1.5	Financial assets at fair value through profit or loss	17	108,650	-
1.6	Financial assets at fair value through other comprehensive income	18	-	-
1.7	Financial assets held at amortised cost	19	39,916	-
1.8	Property, plant and equipment and intangible assets	21	122,071	-
1.9	Deferred tax assets	22	-	-
1.10	Other assets	23	1,414	489
	Total assets		**303,849**	**175,489**
2	**Liabilities**			
2.1	Liabilities to banks and other financial organisations	24	-	-
2.2	Liabilities to customers	25	30,014	-
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	37	-
2.6	Current profit tax payable	30	-	-
2.7	Provisions	29	1,384	-
2.8	Payables and accrued expenses	30	132,114	3,278
	Total liabilities		**163,549**	**3,278**
3	**Equity and reserves**			
3.1	Share capital	31	175,000	175,000
3.2	Share premium	32	-	-
3.3	Reserves		-	-
3.3.1	General reserve		-	-
3.4	Retained earnings	35	(34,700)	(2,789)
3.5	Other elements of equity	32	-	-
	Total equity		**140,300**	**172,211**
	Equity and liabilities		**303,849**	**175,489**

Tigran Davtyan

Executive Director

14/04/2025

Artur Harutyunyan

"Nexia Armenia" CJSC representative

STATEMENT OF CHANGES IN EQUITY

KAMD

Names of Equity elements	Share Capital	Share Premium	General reserve	Retained earnings/(loss)	Interim dividends	Other elements of Equity	Equity
Articles	1	4	5	10	11	12	15
Previous comparative midterm period (from the beginning of the year increasing (I table)							
1. Balance at 01 January 2024	-			-			-
3. Transactions with the shareholders, of which:							-
3.1. Investment in share capital							-
4. Total comprehensive income for the year				-			-
5. Dividends declared							-
6. Changes in other elements of Equity							-
7. Internal movements							-
7.1. General reserve							-
8. Balance at 31 March 2024	-			-			-
Current comparative midterm period (from the beginning of the year increasing (II table)							
9. Balance at 01 January 2025	175,000			(2,789)			172,211
11. Transactions with the shareholders, of which:							-
11.1. Investment in share capital							-
12. Total comprehensive income for the year				(31,911)			(31,911)
13. Dividends declared							-
14. Changes in other elements of Equity							-
14.1. Effect of interest-free loans given to related parties							-
15. Internal movements							-
16. Balance at 31 March 2025	175,000		-	(34,700)			140,300

Tigran Davtyan
Executive Director

Artur Harutyunyan
"Nexia Armenia" CJSC represenative

14/04/2025

		STATEMENT OF CASH FLOW
		THE QUARTER ENDED March 31, 2025
KAMD	01.01.25-31.03.25	01.01.24-31.03.24
1.Cash flows from operating activities		
Cash flows before changes in operating assets and liabilities	*(15,648)*	-
Interest received	1,000	-
Interest paid	-	-
Commissions received	-	-
Commissions paid	(124)	-
Net gain from trading of financial instruments at fair value through profit or loss	(39)	-
Net gain from foreign currency trading	(42)	-
Salaries and related expenses paid	(8,700)	-
Other received incomes and paid expenses from operating activities	(7,743)	-
Cash flows from the changes of operating assets and liabilities	*(105,400)*	-
Net decrease (increase) in loans	-	-
Net decrease (increase) in financial instruments at fair value through profit or loss	(105,400)	-
Net decrease (increase) in other operating assets	-	-
Net increase (decrease) in liabilities to customers	-	-
Net increase (decrease) in operating liabilities	-	-
Net cash from operating activities	(121,048)	-
Profit tax paid	-	-
Net cash from operating activities	**(121,048)**	-
2.Cash flows from investing activities		
Net decrease (increase) in investments carried at amortised cost	(40,288)	-
Net decrease (increase) in bank deposits	-	-
Purchase of property plant and equipment and intangible assets	(3,557)	-
Proceeds from sale of property, plant and equipment and intangible assets	-	-
Net cash flows from other investment activities	-	-
Net cash from investment activities	**(43,845)**	-
3.Cash flows from financing activities		
Dividends paid	-	-
Net increase (decrease) in loans	30,000	-
Payments on finance lease obligation	(8,333)	-
Net increase (decrease) of cash flows from the other financial activities (lease)	-	-
Shareholders investments in equity	-	-
Net cash from financing activities	**21,667**	-
Effect of changes in exchange rates on cash and cash equivalents	24	-
Net increase/(decrease) in cash and cash equivalents	**(143,202)**	-
Cash and cash equivalents at beginning of the year	175,000	-
Cash and cash equivalents at the end of the year	**31,798**	-

Tigran Davtyan
Executive Director
14/04/25

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