

## CUBE INVEST CLOSED JOINT-STOCK COMPANY INTERIM FINANCIAL REPORTS FOR 1ST QUARTER 2023

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

					KAMI
		01.01.23- 31.03.23	01.01.23- 31.03.23	01.01.22- 31.03.22	01.01.22- 31.03.22
1	2	3	4	5	6
Interest income	3	89,283	89,283	91,958	91,958
Interest expense	3	(106,324)	(106,324)	(79,886)	(79,886
Net interest income		(17,041)	(17,041)	12,072	12,072
Fee and commission income	4	24	24	-	-
Fee and commission expense	4	(9,165)	(9,165)	(209)	(209)
Net fee and commission income		(9,141)	(9,141)	(209)	(209)
Income from dividends	5	-	-	-	-
Net gain on trading activities	6	440,708	440,708	(58,788)	(58,788)
Other operating income	7			-	
Operating income		414,526	414,526	(46,925)	(46,925)
Impairment losses on financial assets	8	5,555	5,555	(1,791)	(1,791)
Administrative and other expenses	9	(92,405)	(92,405)	(9,355)	(9,355)
Other operating expenses	10	(3,289)	(3,289)	(87)	(87)
Profit before tax		324,387	324,387	(58,158)	(58,158)
Profit tax expense	12	94,694	94,694	(10,130)	(10,130)
Profit for the year		229,693	229,693 (48,028)		(48,028)
Other comprehensive income			- 1	-	
Other comprehensive income				-	
Total comprehensive income for the year	A Landay				
Basic earnings per share	13	3.589	3.589	(0.750)	(0.750)
Diluted earnings per share	. 13	3.589	3.589	(0.750)	(0.750)

Armen Ter -Hakobyan

Executive Director

Gayane Vardanyan

«AN Audit» CJSC representative

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## STATEMENT OF FINANCIAL POSITION

				KAMI
			as of 31.03.2023	as of 31.12.2022
1	Assets			
1.1	Cash balances and deposits in the Central Bank of RA	14	-	-
1.2	Cash balances and receivables with banks and other financial organisations	15	6,781,896	618,492
1.3	Receivables from customers	16		_
1.4	Financial assets at fair value through profit or loss	17	1,927,613	808,083
	Financial assets at fair value through other comprehensive income	18	_	-
	Financial assets held at amortised cost	19	1,994,012	3,102,795
1.8	Property, plant and equipment and intangible assets	21	21,199	21,779
	Deferred tax assets	22	43,427	38,000
1.10	Other assets	23	6,824,259	859,408
	Total assets		17,592,406	5,448,557
2	Liabilities			
2.1	Liabilities to banks and other financial organizations	24	3,606,530	3,515,560
2.2	Customer liabilities	25	148,842	6,454
2.3	Financial liabilities at fair value through profit or loss	26		851,630
2.5	Deffered tax liabilities	28		
2.6	Provisions	29	9,144	7,662
2.7	Payables and accrued expenses	30	12,748,217	217,271
	Total liabilities		16,512,733	4,598,577
3	Equity and reserves			
3.1	Share capital	31	640,000	640,000
3.2	Share premium	32	44. Arabi is	- 1
3.3	Reserves			
3.3.1	General reserve		71,479	71,479
3.4	Retained earnings	35	368,194	138,501
	Total equity		1,079,673	849,980
	Equity and liabilities		17,592,406	5,448,557

Armen Ter -Hakobyan

Executive Director

14/04/23

Gayane Vardanyan «AN Audit» CJSC representative

## «Cube Invest» CJSC Financial Statements

STATEMENT OF CHANGES IN EQUITY

					KAMI
Names of Equity elements	Share Capital	General reserve	Retained earnings/loss	Other elements of Equíty	Equity
Articles	1	5	10	12	15
Previous comparative midterm period (from the beginning	ng of the year incr	easing ( (I tab	le)		
1. Balance at 01 January 2022	640,000	71,479	136,892		848,371
11. Transactions with the shareholders					-
11.1.Equity investment					
11.2.Total comprehensive income for the year		- X - 1	(48,028)		(48,028)
14. Changes in other elements of Equity		-	(,)		(10,020)
15. Internal movements					
16. Dividends declared					
8. Balance at 31 March 2022	640,000	71,479	88,864		800,343
Current comparative midterm period (from the beginning	ng of the year incre	easing (II table	e)		
9.Balance at 01 January 2023	640,000	71,479	138,501		849,980
11. Transactions with the shareholders	-				-
11.1.Equity investment					
1.2. Total comprehensive income for the year			229,693		229,693
4. Changes in other elements of Equity			==>,0>0		227,093
5. Internal movements					
General reserve					
6. Dividends declared					

Armen Ter -Hakobyan

**Executive Director** 

Gayane Vardanyan «AN Audit» CJSC representative

71,479

640,000

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17. Balance at 31 March 2023

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1,079,673

368,194

STATEMENT	OF	CASH	FLOWS
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	The quarter ended March 31, 2023			
KAMD	01.01.23-31.03.23	01.01.22-31.03.22		
1.Cash flows from operating activities				
Cash flows before the changes of operating assets and liabilities	(1,054,950)	(82,423)		
Interest received	29	992		
Interest paid	(105,836)	(76,163)		
Commissions received	16	-		
Commissions paid	(7,882)	(209)		
Net gain from foreign currency trading	66,531			
Inflow (outflow) from foreign Exchange	(820,649)	22		
Salaries and related expenses paid	(29,118)	(2,107)		
Other received incomes and paid expenses from operating activities	(158,041)	(4,936)		
Cash flows from the changes of operating assets and liabilities	7,148,362	105,277		
Net increase (decrease) in loans	(22,655)	(6,498)		
Net increase (decrease) of financial assets at fair value through profit or loss	7,171,017	111,775		
Net increase (decrease) in other operating assets	-			
Net increase (decrease) in operating liabilities	-	•		
Net cash from operating activities	6,093,412	22,854		
Profit tax paid				
Net cash from operating activities	6,093,412	22,854		
2.Cash flows from investing activities				
Net increase (decrease) in investments carried at amortised cost	-			
Purchase of property, plant and equipment and intangible assets	(2,491)			
Proceeds from sale of property, plant and equipment and intangible assets	-			
Net cash from investment activities	(2,491)			
3.Cash flows from financing activities	South Fried			
Dividends paid				
Net increase (decrease) in loans	52,666	(21,435)		
Net increase (decrease) of cash flows from the other financial activities (lease)	(2,100)			
Shareholders investments in equity				
Net cash from financing activities	50,566	(21,435)		
Effect of changes in exchange rates in cash and cash equivalents	22,482	-		
Net increase/(decrease) in cash and cash equivalents	6,163,969	1,419		
Cash and cash equivalents at beginning of the year	617,927	451		
Cash and cash equivalents at the end of the year	6,781,896	1,870		

Arsen Simonyan Executive Director Gayane Vardanyan «AN Audit» CJSC representative

