

INTERIM STATEMENT (FORM 7)

STATEMENT of FINANCIAL POSITION (FORM 7)

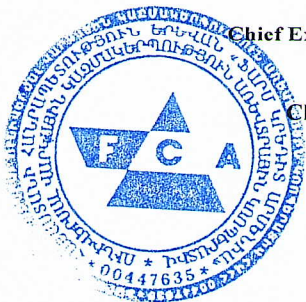
31 March, 2026

"Farm Credit Armenia" UCO CC, 9/16 Tbilisyan Highway, Arabkir, Yerevan 0052

(1000 AMD)

Name	31.03.2026 (unaudited)	31.12.2025 (unaudited)
Assets		
Cash and cash equivalents	415,756	290,762
investment securities measured at amortized cost	1,212,323	1,231,120
Loans to customers	16,162,157	15,923,893
Amounts to be received for financial lease	1,890,985	1,873,877
Property, plant and equipment and intangible assets	974,937	947,037
Levied assets	19,211	19,193
Other assets	125,764	113,114
Total assets	20,801,133	20,398,996
Equity and Liabilities		
Loans and borrowings	15,347,112	15,020,455
Subordinated loan	860,484	889,658
Repo agreements with banks	-	-
Bond Issued	1,223,696	1,224,260
Derivative financial liabilities	14,300	11,194
Current tax liabilities	39,944	55,329
Deferred Income tax liabilities	31,852	31,852
Lease liabilities	97,766	105,580
Other liabilities	156,509	130,772
Total liabilities	17,771,663	17,469,100
Equity		
Chartered capital	1,525,623	1,525,623
Retained earnings	1,503,847	1,404,273
Total equity	3,029,470	2,929,896
Total liabilities and equity	20,801,133	20,398,996

Financial Statement Ratification Date 15.04.2026



Chief Executive Officer

A. Gabrielyan

A. Gabrielyan

Chief Accountant

H. Hovhannisyan

H. Hovhannisyan

INTERIM STATEMENT OF CHANGES IN EQUITY (FORM 8)

31 March, 2026

"Farm Credit Armenia" UCO CC, 9/16 Tbilisvan Highway, Arabkir, Yerevan 0052

(1000 AMD)

Equity components	Chartered capital			Gains/losses from issuance	General reserve	Revaluation reserves	Remeasurement differences	Retained earnings/ (loss)	Interim dividends	Other units of equity	Total	Uncontrolled share	Total capital
	Chartered capital	Repurchased capital	Net amount										
Notes	1	2	3	4	5	6	7	8	9	10	11	12	13
Previous reporting period (I table)													
1. Balance as of January 1, 2025 (audited)	1,455,857		1,455,857							1,209,210	2,665,067		2,665,067
1.1 Total impact of changes in accounting policy and material errors			0								0		0
2. Restated balance	1,455,857		1,455,857							1,209,210	2,665,067		2,665,067
3. Transactions of shares with shareholders, including:													
3.1. Investments and increases in share capital													
3.2. Decrease of share capital as a result of purchased back shares			0								0		0
4. Comprehensive income			0							84,049	84,049		84,049
5. Dividends distributed			0								0		0
6. Other increase /decrease of equity components			0								0		0
6.1. Growth/decline of derivatives, classified as equity components			0								0		0
7. Internal movements			0								0		0
7.1. Allotment to general reserve			0								0		0
7.2. Cover of loss from general reserve			0								0		0
7.3. Cover of share discount			0								0		0
7.4. Decrease in value of property, plant and equipment and other intangible assets caused by revaluation			0								0		0
7.5. Internal movements of other equity components			0								0		0
8. Balance as of 31 March, 2025 (unaudited)	1,455,857		1,455,857							1,293,259	2,749,116		2,749,116
Reporting period (II table)													
9. Balance as of January 1, 2026 (unaudited)	1,525,623		1,525,623							1,404,273	2,929,896		2,929,896
9.1. Total impact of changes in accounting policy and material errors			0								0		0
10. Restated balance	1,525,623		1,525,623							1,404,273	2,929,896		2,929,896
11. Transactions of shares with shareholders, including:													
11.1. Investments and increases in share capital													
11.2. Decrease of share capital as a result of purchased back shares													
12. Comprehensive income			0							99,574	99,574		99,574
13. Dividends distributed			0								0		0
14. Other increase /decrease of equity components			0								0		0
14.1. Growth/decline of derivatives, classified as equity components			0								0		0
15. Internal movements			0								0		0
15.1. Allotment to general reserve			0								0		0
15.2. Cover of loss from general reserve			0								0		0
15.3. Cover of share discount			0								0		0
15.4. Decrease in value of property, plant and equipment and other intangible assets caused by revaluation			0								0		0
15.5. Internal movements of other equity components			0								0		0
16. Balance as of 31 March, 2026 (unaudited)	1,525,623		1,525,623							1,503,847	3,029,470		3,029,470

Financial Statement Ratification Date 15.04.2026

Chief Executive Officer A. GabrielyanChief Accountant H. Hovhannisyan

REPORT**on main covenants****Farm Credit Armenia Universal Credit Organization Commercial Cooperative**Date 1-Jan-26
31-Mar-26

(1000 AMD)

Covenants	Actual amount	Limits stated by the Central Bank of Armenia	Number of infringements
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
Minimal Subscribed Capital of Credit Organization	1,525,623	150,000	No infringements
Minimal Total Capital of Credit Organization	3,460,925	150,000	No infringements
N1 minimal required limit for the ratio of total capital to risk-weighted assets	17.7%	12.0%	No infringements
Maximum risk for one borrower	5.4%	25.0%	No infringements
N ¹ the deviation from the norm of the maximum amount of the marginal ratio of the claim and the value of the collateral		10.0%	No infringements
N ² the deviation from the norm of the maximum amount of the marginal ratio of the claim and the value of the collateral			

Financial Statement Ratification Date 15.04.2026



Chief Executive Officer

A. Gabrielyan

Chief Accountant

H. Hovhannisyan