

ON MAKING AMENDMENTS AND SUPPLEMENTS TO RESOLUTION NO. 93-N OF THE BOARD OF THE CENTRAL BANK OF THE REPUBLIC OF ARMENIA DATED 3 MARCH 2008

2025-10-21

BOARD OF THE CENTRAL BANK OF THE REPUBLIC OF ARMENIA RESOLUTION

21 October 2025, No. 181-N

ON MAKING AMENDMENTS AND SUPPLEMENTS TO RESOLUTION NO. 93-N OF THE BOARD
OF THE CENTRAL BANK OF THE REPUBLIC OF ARMENIA DATED 3 MARCH 2008

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For the purpose of improving the quality of data received from banks and optimizing the reporting system of banks,

Based on Article 15 of the Law "On Credit Organizations",
Guided by point "e" of Article 20 of the Law "On the Central Bank of the Republic of Armenia", Parts 1 and 3 of Article 33 and Article 34 of the Law "On Normative Legal Acts", the Board of the Central Bank of the Republic of Armenia hereby:

R E S O L V E S:

1. To make the following amendments and supplements in Appendix 1 (hereinafter referred to as "Appendix 1") approved by Resolution No. 93-N of the Board of the Central Bank of the Republic of Armenia dated 3 March 2005 "On Approving Regulation 15 'On Reports of Credit Organizations, their Submission and Publication' in a New Edition":

- 1) In the first sentence of point 16 of Appendix 1, replace the number "3" with the number "4".
- 2) In sub-point 1 of point 16 of Appendix 1, after the first sentence, supplement a new sentence with the following content: "In Table IV: data regarding income received from non-residents and expenses paid to them for services and works performed."
- 3) In sub-point 3 of point 16 of Appendix 1, after the words "Iranian Rial", supplement the

words ", UAE Dirham, Chinese Yuan".

4) At the end of sub-point 10 of point 16 of Appendix 1, after the word "investments.", supplement a new sentence with the following content: "Moreover, the instruments defined by this point also include preferred shares forming part of the capital."

5) In sub-point 27 of point 16 of Appendix 1, replace the words "(ISO code):" with the words "according to ISO 3166-1 alpha-3 codes.", and after the first sentence, supplement a new sentence with the following content: "Moreover, in the case of physical persons, the code of the country of residency shall be filled in."

6) In sub-point 30 of point 16 of Appendix 1, after the word "code", supplement the words "according to ISO 4217 codes".

7) In sub-point 34 of point 16 of Appendix 1, the sentence "If, for example, the interest rate is LIBOR plus 5%, then it is filled in as 'LIBOR+5'." shall be edited as follows: "If the interest rate is defined as the sum of a market floating base interest rate and a certain margin, then it is indicated in Latin letters, without quotation marks and the percentage sign, with an accuracy of two digits after the decimal point (for example, SOFR+5.50)."

8) In sub-points 41, 42, and 47 of point 16 of Appendix 1, replace the Armenian word "of investment" with "by investment".

9) In sub-point 48 of point 16 of Appendix 1:

a. In paragraph "a", replace all instances of the word "of investment" with "by investment";

b. In paragraph "b", replace the words "the country (in the case of physical persons, the country of residency)." with the words "the International Organization for Standardization code of the country according to ISO 3166-1 alpha-3 codes.", and after the first sentence, supplement a new sentence with the following content: "Moreover, in the case of physical persons, the code of the country of residency shall be filled in.";

c. After paragraph "c", supplement paragraph "c.1" with the following content: "c.1. In column 3.1, the contractual currency of the instrument shall be indicated according to ISO 4217 codes.";

d. In paragraph "h", after the word "groups.", supplement a new line with the following sentence: "In column 13, in the row of the corresponding investor, the dividends declared since the beginning of the year but not yet paid shall also be reflected (which are also reflected in the 'Amounts receivable/payable for other transactions' section of Table 1)."

10) Supplement point 16 of Appendix 1 with sub-point 49 with the following content: "49) In Table IV of the Report, the data regarding income received from non-residents and expenses paid to them for services and works performed shall be filled in the 'Total' row related to the given operation. In the event that for each service or work performed, the weight of the given country in terms of income received from or expenses paid to non-residents exceeds 10%, the income or expenses for the given country shall be reflected in a separate row, indicating the code of the given country in the 'Country' column according

to ISO 3166-1 alpha-3 codes (except for wages paid to non-residents). Moreover, in the case of physical persons, the code of the country of residency shall be filled in. In the event that the income was received from a non-resident physical person who is not a customer of the bank and there is no information about the latter's residency, then the mentioned data shall be reflected under the name 'N/A'. The data regarding accrued income and expenses presented in the table shall be filled in an increasing order from the beginning of the year. Table IV of the Report shall be filled in as follows:

a. In the 'Rental Services' section, payments received for real estate leased to non-residents ('Asset') and real estate leased from non-residents ('Liability') shall be filled in.

b. In the 'Telecommunication Services' section, income and expenses received and paid for telecommunication services (telephone, internet, and other similar services) provided to and received from non-residents shall be filled in.

c. In the 'Computer and Information Services' section, income and expenses received and paid for services in the computer and information sector provided to and received from non-residents shall be filled in. Specifically, this section includes fees for the use of computer software, fees for the use of intellectual property in this field, fees for consultancy on hardware and software, as well as subscription fees for newspapers and periodicals. Moreover, expenses for SWIFT and other communication means are also included here.

d. In the 'Financial Services' section, income and expenses for financial services provided to and received from non-residents shall be filled in. Moreover, this section includes expenses for providing and receiving deposits/borrowings, service fees received/paid for loans, interest payments accrued for the unused portion of a credit line, cash-out fees, income/expenses from foreign exchange conversion, as well as fees for financial consultancy.

e. In the 'Professional and Management Consultancy Services' section, income and expenses for professional and management consultancy services provided to and received from non-residents shall be filled in, specifically legal, insurance, and accounting services, tax consultancy, and business and management consultancy services. This section also includes expenses for advertising, market research, and public opinion polling.

f. In the 'Services related to Research and Development' section, income and expenses for services related to research and development provided to and received from non-residents shall be filled in. Specifically, this section includes income and expenses for research services related to new products and processes. This section also includes the direct sale of research and development results in the form of patents, copyrights, or the sale of information about industrial processes.

g. In the 'Other Services' section, income and expenses for services provided to and received from non-residents not included in all previous sections shall be included.

h. In the 'Membership Fees' item, membership fees and similar payments to non-resident organizations shall be included.

i. In the 'Wages paid to non-residents' section, the accrued amounts for wages payable to non-residents shall be included."

11) To edit Form No. 18 of Appendix 1 in a new edition according to the

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2. This Resolution shall enter into force on 1 January 2026.

Governor of the
Central Bank of the Republic of Armenia

M. Galstyan

Yerevan

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