

Calculation Profit tax payer and permanent resident Through the Armenian Institute Activities in the Republic Implementation of non-resident income tax Profit tax payer	Document Number: (Completed by the tax authority)							
1. Taxpayer Accounting Number (TAN)	0	2	2	4	4	1	1	1
2. Tax payer	GENCON GROUP							
3. Location of taxpayers (place of residence)	Yerevan, Shengavit, st. Araratyan 86/1							
4. Note on the residence of taxpayers	Resident income tax payer			V		Non-resident income tax payer		
5. Reporting period	Year				2022			

Chapter 1:

(AMD)

Gross income	
6. Income from supply of goods	
7. Income from product offering	
8. Income from work	
9. Income from the provision of services, including:	1,030,200,000
1) Income received before the franc of individual entrepreneurs	
10. Income from transactions under mediation agreements	
11. Income from the disposal of fixed assets	
12. Income from the disposal of intangible assets	
13. Income from the disposal of other assets	
14. Dividend income	
15. Percentage of income from loans	
16. Percentage of income from lending	
17. Percentage of income from financial leasing	
18. From operating lease to rental and/or easement payment income	
19. Royalty income	
20. Income from free cash	
21. Income from land plots received free of charge	
22. Income from other assets received free of charge	
23. Income from assets transferred to a taxpayer on the basis of court decisions	
24. Thus, according to the law (except for the decisions of the Court), the income of his rights is in accordance with the recognition of his rights	
25. Income from surplus property found during inventory	
26. Income from actual (existing) obligations, full or partial discount or pardon	
27. Income from insurance compensation	
28. Income from losses (suffered a loss)	
29. Income in the form of fines, penalties and other property sanctions	
30. In previous reporting periods in respect of invalid transactions Deductions made from gross income to determine the tax base Reassessment of repression	
31. Income from receiving credit debt outside the scope of taxation	
32. income from early repayment of bad debts	
33. In the event of repayment of unwritten receivables, income from contributions to reserves in accordance with the established procedure; and also possible loss of receivables, income from (reserve) adjustment	

34. Banks, credit institutions, insurance companies and recovery of doubtful assets and investment securities in the balance sheet for the previous balance sheet by specialized securities market entities income received as a result	
35. Banks, credit institutions, insurance companies and specialized securities market shares offered in the case of assets in order to reduce reserves formed in accordance with the established procedure for accounting for income	
36. Technical reserves of insurance companies, technical income recognized in the reinsurance reserve	
37. Insurance contracts for reinsurance income from companies received from commission	
38. Accountable accounts with derivative financial instruments and (or) income from payments resulting from clearing are registered in the Unified Register of Derivative Financial Instruments	
39. From the money added to the amount of VAT subject to calculation (reprojection) income	
40. Other income	
41. Gross income (sum of income in items 6-40), including:	1,030,200,000
1) Income from a taxable patent	
2) Income from joint activities	
3) Income from the sale of products obtained from the production of production in the border areas of the border areas of the Republic of Armenia	
Abbreviation:	
42. Initial cost of supplies of goods	
43. Cost directly related to the product of the delivered goods	
44. Cost directly related to the performance of work	
45. Cost directly related to the provision of services	-468,900,000
46. Cost directly related to transactions carried out under mediation agreements	
47. Alienated number of transferred fixed assets	
48. Number of disposed intangible assets	
49. Number of other alienated assets	
50. Administrative expenses, including:	
1) Expenses related to business trips outside the territory of the Republic of Armenia	
2) Expenses related to a business trip to the territory of the Republic of Armenia	
3) Entertainment expenses	
4) Management service costs	
5) Costs for consulting services	
6) Expenses for information services	
51. Selling expenses, including:	
1) Advertising costs	
2) Marketing expenses	
52. Necessary expenses	
53. Financial costs, including:	
1) Borrowers, as well as banks and credit institutions Percentage of loans	
2) Banking and/or lending institution participating in independent organizations Loan percentage	
54. With the help of individuals, the organization of food, the organization of socio-cultural events and other similar expenses	
55. cost of insurance and reinsurance	
56. Rental or service fee	
57. Costs for compensation for damage caused (loss suffered)	
58. Expenses in the form of fines, penalties and other property sanctions	
59. Unregulated and uncompensated (non-reversible) taxes, Cost of duties and fees	
60. Expenses for the amount expressed from the amount of VAT to be calculated (reprojection)	
61. Other expenses	

62. Total expenses (sum of expenses specified in paragraphs 42-61)	-468,900,000
63. Natural losses	
64. Quality loss	
65. Accidental losses	
66. Other losses	
67. Total losses (sum of losses referred to in paragraphs 63-66)	0
68. Reduction of the amount of money included in gross income for the purpose of determining the tax base in previous reporting periods of previous reporting periods	
69. Contributions to the reserve for recording bad debts	
70. Amounts exceeding contributions to reserves created for this purpose in the event of debt relief	
71. Amounts for repayment of invalid debts	
72. Amounts to banks, credit institutions, insurance companies, specialized reserves in the securities market for potential losses	
73. Insurance and reinsurance compensation for banks, credit institutions, insurance companies and the securities market	
74. Expenses for the share of technical reserves of insurance companies, the reinsurer's share in technical reserves	
75. Losses suffered by banks, credit institutions, insurance companies, the securities market, counterfeit banknotes and payment documents	
76. Tax loss resulting from the results of the 5 tax years preceding the tax year	
77. Libraries, museums, public schools, boarding schools, nursing homes, orphanages, medical facilities, and assets provided to non-profit organizations, Cost of services provided and/or their services	
78. 150% of the salary, as well as other payments, as well as other payments for each disabled person based on a civil contract, as well as the amount of income received from a civil law agreement	
79. Expenses for payments made by accumulated financial instruments registered using derivative financial instruments registered in the Unified Register of Derivative Financial Instruments	
80. Dividends of a resident income tax payer	
81: Individual entrepreneur or notary with voluntary pension contribution	
82. Other deductions	
83. Total other deductions (sum of other deductions mentioned in paragraphs 68-82)	0
84. General deductions ([paragraph 62] + [paragraph 67] + [paragraph 83]), including	-468,900,000
1) Reduction from taxable patent	
2) Reduction from joint activities	
3) Reduction of activities in the organization of production within the framework of economic activities in border areas included in the list approved by the Government of the Republic of Armenia	
85. Taxable profit or tax damage (([item 41] - [item 41 1] - [item 41 3]) + ([item 84] - [item 84 Sub-item 3]))	561,300,000
86. Taxable income reduction benefits (including income tax returns)	
87. Taxable income: privileges of reducing taxable income (including income from taxes) (([paragraph 85] + [Paragraph 85]> 0 and ([Paragraph 85] + [Paragraph 86])> 0, or 0)	561,300,000
88. Amount of income tax for the reporting year	101,034,000
89. The amount of income tax expressed in favor of a resident income tax payer, which is approved by a decision of the Government of the Republic of Armenia	
90. In cases determined by the Government of the Republic of Armenia, the amount of income tax issued by the decision of the Government of the Republic of Armenia by Law or a reduction of income tax by decision of the Government of the Republic of Armenia	
91. Amount of income tax deducted by the privilege of income tax reduction ([Item 89] + [Item 90])	0

92. Amount of income tax after reduction of income tax benefits (((item 88) + [item 91]), if ([item 91] + [item 91]) > 0, or 0)	101,034,000
93. During previous reporting years, the amount of income tax or other taxes calculated from income taxes deducted from income tax that was not deducted from the amount of income tax for previous reporting years	
94. Amount of income tax or other tax calculated from income tax to foreign countries in the reporting year	
95. Amount reduced by income tax from income tax calculated in foreign countries, reporting year of the reporting year, calculated from profit (([Item 93] + [Item 94]), if ([Item 93] + [Item 94], or [Item 92], or [Item 92])	0
96. Amount transferred by other taxes calculated from income tax or profit in foreign countries ([item 93] - [item 94] - [item 95], if [item 93] + [item 94] - [item 95] < 0, or 0)	0
97. The amount of income tax calculated by a tax agent, which is calculated by a tax agent, which is part of a tax agent, is paid to a permanent establishment	
98. Amount of income tax after deductions (((Item 92) + [Item 95] + [Item 97]), if ([Item 95] + [Item 95] + [Item 97] + [Item 97]) > 0, or 0)	101,034,000
99. Amount of income tax from non-resident income tax payers in the Republic of Armenia through a permanent establishment	0
100. Total amount of income tax ([item 98] + [item 99])	101,034,000
101. Summary of calculated prepayments of income tax in the reporting year	0
102. Amount of income tax after reducing the calculated amount calculated within the reporting year (((item 100) + [item 101]), if ([item 100] > [item 101])), or 0	101,034,000
103. The amount of minimum income tax that is filed on income tax paid in previous years	
104. Amount of income tax payment (([point 102] + [point 103]), if ([point 102] > 0 and ([point 102] + [point 103]) > 0), or 0)	101,034,000
105. The amount of minimum income tax carried forward to subsequent years (([Item 102] + [Item 102]), if ([Item 102] + [Item 103] < 0), or 0)	0
106. The amount of income tax to be compensated from the budget ([item 91] + [item 95] + [item 97] + [item 99] + [item 101] + [item 101]), if ([item 91] + [item 95] + [item 97] + [item 99] + [item 101]) < 0, or 0)	0
107. Tour and/or patent taxable activity with turnover tax and/or amount of income tax from individual entrepreneurs and notaries	

Chapter 2.

Tax on the income of a non-resident operating in the Republic of Armenia through a permanent establishment

Income not transferred to a permanent establishment received by the payer, tax agent and their

Amounts calculated in the queue

1. Code and type of income	2. Income received (taxable)
001 Insurance compensation	
002 Reinsurance fee	
003 Income before transport (fraction)	
004 dividends	
005 interest	
006 royalty	
007 Rent payment	
008 Increase in the value of assets	
009 Increase in the value of assets received from the sale of securities	
010 Dividends received from Armenian banks	
099 Other income from sources of the Republic of Armenia	
3. Total	

4. Code and type of income	5. Estimated income tax amounts
001 Insurance compensation	
002 Payment for reinsurance	
003 Income before transport (fraction)	
004 dividends	
005 interest	
006 royalty	
007 Rent payment	
008 Increase in the value of assets	
009 Increase in the value of assets received from the sale of securities	
010 Dividends received from Armenian banks	
099 Other income from sources of the Republic of Armenia	
6. Total	
7. Code and type of income	8. Disposable income (taxable tax rate)
001 Insurance compensation	
002 Payment for reinsurance	
003 Income before transport (fraction)	
004 dividends	
005 interest	
006 royalty	
007 Rent payment	
008 Increase in the value of assets	
009 Increase in the value of assets received from the sale of securities	
010 Dividends received from Armenian banks	
099 Other income from sources of the Republic of Armenia	
9. Total	
10. Code and type of income	11. Amounts of calculated income tax
001 Insurance compensation	
002 Payment for reinsurance	
003 Income before transport (fraction)	
004 dividends	
005 interest	
006 royalty	
007 Rent payment	
008 Increase in the value of assets	
009 Increase in the value of assets received from the sale of securities	
010 Dividends received from Armenian banks	
099 Other income from sources of the Republic of Armenia	
12: Total	
13. Total amount of calculated profit ([Item 6] + [Item 12])	

Chapter 3.

Department, Central departments

№	Борг (кредит) борг	Минулого року	Рік звітування
1	2	3	4
1.	Creating a reserve (reserve) ("yes" / "no")	No	No
2.	Number of reserves (reserve-improv)		
3.	Amounts based on unreliable receivables		

4.	Amount of bad debt		
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Chapter 4.

Income tax payers incorrectly recognized during the reporting (tax) year

Credit debts

№	Amount of bad debts receivable	Unsatisfactory net debt amount	Withdrawal date	Date of the court decision in legal force	Data from another person with accounts receivable or credit debt		
					Name of organization or name, surname of individual	TRN	Location or place of residence
1	2	3	4	5	6	7	8
1.							

Chapter 5.

Depreciation dates for fixed assets for taxation

№	Name of fixed asset (group)	Amortization period (month)	
		Last year	Reporting year
1	2	3	4
1.			

Chapter 6.

Amortization dates of intangible assets for taxation

№	Name of fixed asset (group)	Amortization period (month)	
		Last year	Reporting year
1	2	3	4
1.			

Chapter 7.

Disclosures related to accounting policies

Chapter 8.

Asset and liability accounting and tax databases (for taxation Balance sheets)

№/№	Active / Commitment	Accounting balance sheet				Tax base (balance sheet value)			
		Balance sheet as of January 1 of the reporting year	Access/increase including free	Exit/decrease, including indulgent without disposal, discharge, lost, wear and tear or depreciation	Balance sheet for the reporting year as of December 31	Balance sheet as of January 1 of the reporting year	Access/increase including free	Exit/decrease, including indulgent without disposal, discharge, lost, wear and tear or depreciation	Balance sheet for the reporting year as of December 31
1	2	3	4	5	6	7	8	9	10
1.	Fixed assets	27,788,000		13,894,000	13,894,000	27,788,000		13,894,000	13,894,000
2.	Intangible assets				0				0

3.	Investment s (including loans, credits)	58,110,000	5,000,000		63,110,000	58,110,000	5,000,000		63,110,000
4.	Raw materials, semi- finished products				0				0
5.	Biological assets				0				0
6.	Work in progress				0				0
7.	Finished products				0				0
8.	Goods				0				0
9.	Advance payments have been made				0				0
10.	Accounts receivable to budgets				0				0
11.	Debts for social payments				0				0
12.	Receivable s for salaries				0				0
13.	Debtors' debt on dividends	13,000,000	35,500,000	13,000,000	35,500,000	13,000,000	35,500,000	13,000,000	35,500,000
14.	Other receivables				0				0
15.	Amounts to be received from individuals				0				0
16.	Funds	462,026,000	6,322,000		468,348,000	462,026,000	6,322,000		468,348,000
17.	Securities				0				0
18.	Other assets				0				0
19.	Total assets (summary 1-18)	560,924,000	46,822,000	26,894,000	580,352,000	560,924,000	46,822,000	26,894,000	580,352,000
20.	Credits and loans received				0				0
21.	Prepayment received				0				0
22.	Credit debts for budgets				0				0
23.	Credit debts for social payments				0				0

24.	Salary debts				0				0
25.	Credit debts regarding dividends				0				0
26.	Credit debts for purchases				0				0
27.	Other credit debtors				0				0
28.	Amounts to be provided to individuals				0				0
29.	Other obligations				0				0
30.	General Responsibilities (sum of points 20-29)	0	0	0	0	0	0	0	0
31.	Authorized capital	20,039,000 ,000	41,000,000		20,080,000 ,000	19,999,000 ,000	41,000,000		20,040,000 ,000
32.	Retained earnings				0				0
33.	Other elements of equity				0				0
34.	Total capital (sum of items 31-33)	20,039,000 ,000	41,000,000	0	20,080,000 ,000	19,999,000 ,000	41,000,000	0	20,040,000 ,000

Chapter 9.

Income by type of activity

Type of activity (code)						Specific gravity (%)
division	pass		group	глас	subclass	
M	6	9	1	0	0	100

Chapter 10.

Approved by the Government of the Republic of Armenia and included in this program:

Information on taxpayers in the group of resident taxpayers or tax residents of the Republic of Armenia

№/№	Names of taxpayers included in the taxpayer or group of taxpayers	TIN of the taxpayer or taxpayers included in the taxpayer group	Customs value of goods (AMD)	Cost of services (or construction, construction, construction) for non-resident organizations (AMD)	The amount of foreign currency deposited from activities related to the export program into bank accounts opened in resident banks	Type of foreign currency received from export program-related activities into bank accounts opened in resident banks
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					of the Republic of Armenia	of the Republic of Armenia (USD, EUR, Russian rubles, etc.)
1	2	3	4	5	6	7
1.						

Chapter 11.

Implementation of the program approved by the Government of the Republic of Armenia and included in this program:

Construction or installation activities exclusively outside the territory of the Republic of Armenia

Taxpayer - resident of the Republic of Armenia or group of resident taxpayers

Payer information

№/№	Name of the taxpayer or taxpayers included in the group of taxpayers	A taxpayer or taxpayers included in the TIN group of taxpayers	Cost of construction and installation works (AMD)
1	2	3	4
1.			

Head

signature, name, surname