

9. Balance brought forward 30 September 2013 <i>(audited/unaudited)</i>	17,500,000	17,500,000	309,357	236,000	4,419,353	22,464,710	22,464,710
Interim period of the current year (incremental from the beginning of the year) (Table II)							
10. Balance carried forward as of 01 January 2014 <i>(audited/unaudited)</i>	17,500,000	17,500,000	309,357	1,595,572	5,515,725	24,920,654	24,920,654
10.1. Total result of changes in the accounting policy and adjustments of fundamental errors							
11. Restated balance	17,500,000	17,500,000	309,357	1,595,572	5,515,725	24,920,654	24,920,654
12. Income and expenses recognized directly in equity, including:							
12.1 Increase or decrease in revaluation reserve for PP&E and intangible assets							
12.2 Increase or decrease in reserves for fair value remeasurement of financial assets available-for- sale and hedging instruments				(172,120)		(172,120)	(172,120)
12.3 Other income and loss recognized directly in equity capital							
13. Dealings in shares (stocks) with shareholders (owners), including on:							
13.1. Investments and other increase in authorized capital	5,407,500	5,407,500			(5,407,500)	-	-
13.2. Decrease in authorized capital, including on shares (stocks, shares of stock) repurchased and withdrawn from							
14. Comprehensive income					3,013,910	3,013,910	3,013,910
15. Dividends							
16. Other increase (decrease) in equity components, including:							
16.1. Increase/decrease in derivatives classified as equity instruments							
17. Internal movements, including							
17.1. Allocations to general reserve			94,535		(94,535)		
17.2. Recovery of accumulated loss out of general reserve							
17.3. Recovery of issuance loss							
17.4. Reduction of increase in value from PPE and intangible assets revaluation							
17.5. Internal flows of other equity components							
18. Balance brought forward 30 September 2014	22,907,500	22,907,500	403,892	1,423,452	3,027,601	27,762,445	27,762,445

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.10.14

Chief accountant

Narine Sargsyan

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