

8.1. Allocations to general reserve				172,427				(172,427)		
8.2. Recovery of accumulated loss out of general reserve										
8.3. Recovery of issuance loss										
8.4. Decrease in value of fixed and intangible assets due to revaluation										
8.5. Internal flows of other equity components										
9. Balance at the end of comparative interim period of previous financial year 30 september 2015 (audited/unaudited)	22,907,500	22,907,500	576,319	447,549	5,257,906	29,189,274	29,189,274			
Interim period of current year (from year-start, progressive) (Table II)										
10. Balance at the beginning of financial year 01 January 2016 (audited/unaudited)	22,907,500	22,907,500	576,319	132,117	471,422	5,858,903	29,946,261	29,946,261		
10.1. Total result of changes in the accounting policy and adjustments of fundamental errors										
11. Restated balance	22,907,500	22,907,500	576,319	132,117	471,422	5,858,903	29,946,261	29,946,261		
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				1,425,613			1,425,613	1,425,613		
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 statutory capital										-
13.2. Decrease in statutory capital, including on account of shares (stocks, shares of stock) repurchased and withdrawn from circulation										
14. Comprehensive income						1,247,896	1,247,896	1,247,896		
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			62,189			(62,189)				-
17.2. Recovery of accumulated loss out of general reserve										
17.3. Recovery of issuance loss										
17.4. Decrease in value of fixed and intangible assets due to revaluation										
17.5. Internal movements of other equity components										
18. Balance at the end of interim reporting period 30 september 2016	22,907,500	22,907,500	638,508	1,557,730	471,422	7,044,610	32,619,770	32,619,770		

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.10.16

Chief accountant

Narine Sargsyan

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