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|--|-------------------|-------------------|----------------|------------------|----------------|------------------|------------------|-------------------|--|-------------------|
| 8.1. Allocations to general reserve | | | 62,189 | | | | (62,189) | | | - |
| 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 2016 (audited/unaudited) | 22,907,500 | 22,907,500 | 638,508 | 1,557,730 | 471,422 | 7,044,610 | | 32,619,770 | | 32,619,770 |
| Interim period of current year (from year-start, progressive) (Table II) | | | | | | | | | | |
| 10. Balance at the beginning of financial year 01 January 2017 (audited/unaudited) | 31,374,560 | 31,374,560 | 638,508 | 1,503,275 | 471,422 | 2,807,725 | | 36,795,490 | | 36,795,490 |
| 10.1. Total result of changes in the accounting policy and adjustments of fundamental errors | | | | | | | | | | |
| 11. Restated balance | 31,374,560 | 31,374,560 | 638,508 | 1,503,275 | 471,422 | 2,807,725 | | 36,795,490 | | 36,795,490 |
| 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 | | | | 254,447 | | | | 254,447 | | 254,447 |
| 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 Decrease in statutory capital, including on account of shares (stocks, shares of stock) repurchased and withdrawn from circulation | | | | | | | | | | |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 | | | | | | | 1,061,861 | 1,061,861 | | 1,061,861 |
| 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 | | | 52,659 | | | | (52,659) | | | - |
| 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 2017 | 31,374,560 | 31,374,560 | 691,167 | 1,757,722 | 471,422 | 3,816,927 | | 38,111,798 | | 38,111,798 |

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.10.17

Chief accountant

Narine Sargsyan

Seal