

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 31 december 2015 (audited/unaudited)	22,907,500	22,907,500	576,319	132,117	-	471,422	5,858,903	29,946,261	29,946,261		
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				1,371,158			1,371,158	1,371,158			
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	8,467,060	8,467,060				(4,461,520)				4,005,540	
13.2. Decrease in statutory capital, including on account of shares (stocks, shares of stock) repurchased and withdrawn from circulation											
14. Comprehensive income						1,472,528	1,472,528	1,472,528			
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 31 december 2016	31,374,560	31,374,560	638,508	1,503,275	471,422	2,807,722	36,795,487	36,795,487			

Chairman of the Executive Board of the Bank

Arsen Mikayelyan

Date of approval 14.01.17

Chief accountant

Narine Sargsyan

Seal