


DA AFGHANISTAN BANK
STATEMENT OF FINANCIAL POSITION
AS AT 29 HOOT 1398 (19 MAR 2020)

	<u>29 Hoot 1398</u> <u>(19 Mar 2020)</u>	<u>30 Dalwa 1398</u> <u>(19 Feb 2020)</u>	<u>30 Qaws 1398</u> <u>(21 Dec 2019)</u>
	----- (Afs in '000') -----		
ASSETS			
Gold reserves	78,698,310	86,693,242	81,400,561
Foreign currency cash reserves	33,353,682	30,003,921	19,583,336
Due from banks and financial institutions	304,105,127	320,021,781	355,570,353
Investments	217,144,115	217,946,474	218,264,106
Assistance as lender of last resort	166,793	166,793	166,793
Advances and other receivables	2,278,974	2,028,433	1,710,370
Operating fixed assets	5,336,898	5,335,273	5,376,792
Intangible assets	16,331	16,331	23,268
Other assets	12,613,179	12,613,955	13,491,650
Total assets	653,713,409	674,826,203	695,587,229
LIABILITIES AND EQUITY			
LIABILITIES			
Currency in circulation	259,302,120	258,685,576	259,348,259
Capital notes	30,175,048	30,437,879	24,775,173
Due to banks and financial institutions	65,592,265	66,378,930	97,224,024
Due to customers	132,549,291	136,709,060	130,121,482
IMF related liabilities	3,447,710	3,494,156	3,003,600
Defined contribution obligation	1,794,928	1,774,646	1,769,903
Deferred grants	98,558	98,558	142,182
Provisions and other liabilities	16,711,540	15,989,872	14,479,909
Total liabilities	509,671,460	513,568,677	530,864,532
EQUITY			
Capital	25,398,034	25,398,034	25,398,034
Revaluation reserve	81,859,166	88,598,200	82,273,898
Other components of equity	11,386,715	21,863,258	31,652,731
General reserve	25,398,034	25,398,034	25,398,034
Accumulated profits	-	-	-
Total equity	144,041,949	161,257,526	164,722,697
Total liabilities and equity	653,713,409	674,826,203	695,587,229


Abdul Rahman Barhaq
 Deputy and Acting CFO

DA AFGHANISTAN BANK
STATEMENT OF PROFIT OR LOSS
AS AT 29 HOOT 1398 (19 MAR 2020)

	<u>29 Hoot 1398</u> <u>(19 Mar 2020)</u>	<u>30 Dalwa</u> <u>(19 Feb 2020)</u>	<u>30 Qaws 1398</u> <u>(21 Dec 2019)</u>
	----- (Afs in '000') -----		
Interest income	1,638,056	1,072,055	9,525,355
Interest expense	(24,893)	(15,209)	(175,155)
Net interest income	1,613,163	1,056,846	9,350,200
Fee and commission income	25,569	13,969	235,884
Fee and commission expense	(27,659)	(7,624)	(141,207)
Net fee and commission income	(2,090)	6,345	94,677
Net gain from dealings in foreign currencies	677,108	569,566	21,039,852
Net gain / (loss) on financial assets measured at FVOCI	409,061	154,826	2,239,367
Other income	20,030	12,757	807,632
	<u>1,106,199</u>	<u>737,149</u>	<u>24,086,851</u>
Operating income	2,717,272	1,800,340	33,531,728
Operating expenses			
Personnel expenses	(309,995)	(167,994)	(1,711,974)
Printing cost of bank notes	(68,838)	(68,838)	(280,924)
Other operating expenses	(78,626)	(47,258)	(515,426)
Depreciation and amortisation	-	-	(104,330)
Net operating income	2,259,813	1,516,250	30,919,074
Non-operating income and expenses:			
Grants income recognised against deferred grant	-	-	119,244
Expenditure against grants	-	-	(119,244)
	-	-	-
Net unrealised foreign exchange (loss) / gain	(20,266,016)	(9,789,473)	(1,688,362)
Profit for the period	(18,006,203)	(8,273,223)	29,230,712


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DA AFGHANISTAN BANK
STATEMENT OF OTHER COMPREHENSIVE INCOME
AS AT 29 HOOT 1398 (19 MAR 2020)

	<u>29 Hoot 1398</u> <u>(19 Mar 2020)</u>	<u>30 Dalwa 1398</u> <u>(19 Feb 2020)</u>	<u>30 Qaws 1398</u> <u>(21 Dec 2019)</u>
	----- (Afs in '000') -----		
Profit for the year	(18,006,203)	(8,273,223)	29,230,712
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	(2,702,250)	5,292,681	15,221,968
Net gains from changes in fair value of debt instruments at FVOCI	2,287,518	1,031,621	2,057,359
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	(1,317)
Other comprehensive income for the period	<u>(414,732)</u>	<u>6,324,302</u>	<u>17,278,010</u>
Total comprehensive income for the period	<u>(18,420,935)</u>	<u>(1,948,921)</u>	<u>46,508,722</u>



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DA AFGHANISTAN BANK
STATEMENT OF CHANGES IN EQUITY
AS AT 29 HOOT 1398 (19 MAR 2020)

	Revaluation reserve			Other components of equity							
	Capital	Net unrealised gain / (loss) on financial assets measured at fair value	Freehold land	Gold	Total revaluation reserve	Exchange translation reserve	Residual undistributed net unrealised valuation gains	Total other components of equity	General reserve	Accumulated profits	Grand total
(Afs in '000)											
Balance at 30 Qaws 1397 (21 December 2018)	24,221,649	1,104,157	936,477	62,946,884	64,987,518	137	33,341,093	33,341,230	24,221,649	-	146,772,046
Impact of adopting IFRS 9	-	8,233	-	-	8,233	-	-	-	-	(809,218)	(800,985)
Balance at 01 Jadi 1397 (22 December 2018)	24,221,649	1,112,390	936,477	62,946,884	64,995,751	137	33,341,093	33,341,230	24,221,649	(809,218)	145,971,061
Total comprehensive income for the year:											
Profit for the year	-	-	-	-	-	-	-	-	-	29,230,712	29,230,712
Other comprehensive income:											
Net gains from changes in fair value of debt instruments at FVOCI	-	2,057,359	-	-	2,057,359	-	-	-	-	-	2,057,359
Change in allowances for expected credit loss of deb	-	(1,317)	-	-	(1,317)	-	-	-	-	-	(1,317)
Revaluation gain on gold reserve	-	-	-	15,221,968	15,221,968	-	-	-	-	-	15,221,968
Total other comprehensive income	-	2,056,042	-	15,221,968	17,278,010	-	-	-	-	-	17,278,010
Total comprehensive income for the year	-	2,056,042	-	15,221,968	17,278,010	-	-	-	-	29,230,712	46,508,722
Transactions recorded directly in equity:											
Transferred to capital	1,176,385	-	-	-	-	-	-	-	-	(1,176,385)	-
Transferred to general reserve	-	-	-	-	-	-	-	-	1,176,385	(1,176,385)	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	137	-	-	137	(137)	-	(137)	-	-	-
Transferred to MoF	-	-	-	-	-	-	-	-	-	(27,757,086)	(27,757,086)
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(1,688,362)	(1,688,362)	-	1,688,362	-
Balance at 30 Qaws 1398 (21 December 2019)	25,398,034	3,168,569	936,477	78,168,852	82,273,898	-	31,652,731	31,652,731	25,398,034	-	164,722,697
Balance at 01 Jadi 1398 (22 December 2019)	25,398,034	3,168,569	936,477	78,168,852	82,273,898	-	31,652,731	31,652,731	25,398,034	-	164,722,697
Total comprehensive income for the period:											
Profit for the period	-	-	-	-	-	-	-	-	-	(18,006,203)	(18,006,203)
Other comprehensive income:											
Net gains from changes in fair value of debt instruments at FVOCI	-	2,287,518	-	-	2,287,518	-	-	-	-	-	2,287,518
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	(2,702,250)	(2,702,250)	-	-	-	-	-	(2,702,250)
Total other comprehensive income	-	2,287,518	-	(2,702,250)	(414,732)	-	-	-	-	-	(414,732)
Total comprehensive income for the period:	-	2,287,518	-	(2,702,250)	(414,732)	-	-	-	-	(18,006,203)	(18,420,935)
Transactions recorded directly in equity:											
Transferred to capital	-	-	-	-	-	-	-	-	-	-	-
Transferred to general reserve	-	-	-	-	-	-	-	-	-	-	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferred to MoF	-	-	-	-	-	-	-	-	-	(2,259,813)	(2,259,813)
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(20,266,016)	(20,266,016)	-	20,266,016	-
Balance at 29 Hoot 1398 (19 Mar 2020)	25,398,034	5,456,087	936,477	75,466,602	81,859,166	-	11,386,715	11,386,715	25,398,034	-	144,041,949


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