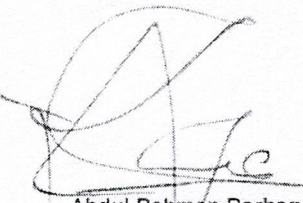



DA AFGHANISTAN BANK
STATEMENT OF FINANCIAL POSITION
AS AT 30 AQRAB 1399 (20 NOV 2020)

	30 Aqrab 1399 (20 Nov 2020)	30 Mizan 1399 (21 Oct 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
ASSETS			
Gold reserves	101,300,601	102,007,071	81,400,561
Foreign currency cash reserves	29,571,073	21,704,065	19,583,336
Due from banks and financial institutions	263,898,287	291,143,191	355,570,353
Investments	326,681,405	308,350,655	218,264,106
Assistance as lender of last resort	166,793	166,793	166,793
Advances and other receivables	2,285,679	2,315,775	1,710,370
Operating fixed assets	5,375,324	5,375,305	5,376,792
Intangible assets	16,331	16,331	23,268
Other assets	12,626,152	12,612,188	13,491,650
Total assets	741,921,645	743,691,374	695,587,229
LIABILITIES AND EQUITY			
LIABILITIES			
Currency in circulation	285,992,983	285,277,836	259,348,259
Capital notes	40,254,561	40,756,772	24,775,173
Due to banks and financial institutions	81,752,692	80,682,216	97,224,024
Due to customers	140,560,354	144,527,343	130,121,482
IMF related liabilities	3,640,140	3,608,628	3,003,600
Defined contribution obligation	1,879,582	1,865,623	1,769,903
Deferred grants	98,657	98,569	142,182
Provisions and other liabilities	3,483,231	3,695,762	14,479,909
Total liabilities	557,662,200	560,512,749	530,864,532
EQUITY			
Capital	27,601,289	27,733,906	25,398,034
Revaluation reserve	103,266,528	104,446,086	82,273,898
Other components of equity	25,790,340	23,264,728	31,652,731
General reserve	27,601,289	27,733,906	25,398,034
Accumulated profits	-	-	-
Total equity	184,259,445	183,178,625	164,722,697
Total liabilities and equity	741,921,645	743,691,374	695,587,229


Abdul Rahman Barhaq
Deputy and Acting CFO


DA AFGHANISTAN BANK
STATEMENT OF PROFIT OR LOSS
AS AT 30 AQRAH 1399 (20 NOV 2020)

	30 Aqrab 1399 (20 Nov 2020)	30 Mizan 1399 (21 Oct 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
Interest income	4,882,579	4,576,103	9,525,355
Interest expense	(194,374)	(175,300)	(175,155)
Net interest income	4,688,205	4,400,803	9,350,200
Fee and commission income	174,157	147,070	235,884
Fee and commission expense	(139,584)	(125,590)	(141,207)
Net fee and commission income	34,573	21,480	94,677
Net gain from dealings in foreign currencies	352,562	1,118,718	21,039,852
Net gain / (loss) on financial assets measured at FVOCI	2,928,610	2,787,477	2,239,367
Other income	93,269	88,400	807,632
	3,374,441	3,994,595	24,086,851
Operating income	8,097,219	8,416,878	33,531,728
Operating expenses			
Personnel expenses	(1,383,113)	(1,249,770)	(1,711,974)
Printing cost of bank notes	(219,933)	(209,195)	(280,924)
Other operating expenses	(298,715)	(283,994)	(515,426)
Depreciation and amortisation	-	-	(104,330)
Net operating income	6,195,458	6,673,919	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	(5,862,391)	(8,388,003)	(1,688,362)
Profit for the period	333,067	(1,714,084)	29,230,712


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 Deputy and Acting CFO

DA AFGHANISTAN BANK
STATEMENT OF OTHER COMPREHENSIVE INCOME
AS AT 30 AQRAB 1399 (20 NOV 2020)

	<u>30 Aqrab 1399</u> <u>(20 Nov 2020)</u>	<u>30 Mizan 1399</u> <u>(21 Oct 2020)</u>	<u>30 Qaws 1398</u> <u>(21 Dec 2019)</u>
	----- (Afs in '000') -----		
Profit for the period	333,067	(1,714,084)	29,230,712
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	19,900,040	20,606,511	15,221,968
Net gains from changes in fair value of debt instruments at FVOCI	1,092,590	1,565,677	2,057,359
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	(1,317)
Other comprehensive income for the period	<u>20,992,630</u>	<u>22,172,188</u>	<u>17,278,010</u>
Total comprehensive income for the period	<u><u>21,325,697</u></u>	<u><u>20,458,104</u></u>	<u><u>46,508,722</u></u>


Abdul Rahman Barhaq
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DA AFGHANISTAN BANK
STATEMENT OF CHANGES IN EQUITY
AS AT 30 AGRAB 1399 (20 NOV 2020)

	Revaluation reserve				Other components of equity				General reserve	Accumulated profits	Grand total
	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			
(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:										29,230,712	29,230,712
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 debt instruments at FVOCI	-	(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:										333,067	333,067
Profit for the period	-	-	-	-	-	-	-	-	-	333,067	333,067
Other comprehensive income:											
Net gains from changes in fair value of debt instruments at FVOCI	-	1,092,590	-	-	1,092,590	-	-	-	-	-	1,092,590
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	19,900,040	19,900,040	-	-	-	-	-	19,900,040
Total other comprehensive income	-	1,092,590	-	19,900,040	20,992,630	-	-	-	-	-	20,992,630
Total comprehensive income for the period	-	1,092,590	-	19,900,040	20,992,630	-	-	-	-	333,067	21,325,597
Transactions recorded directly in equity:											
Transferred to capital	2,203,255	-	-	-	-	-	-	-	-	(2,203,255)	-
Transferred to general reserve	-	-	-	-	-	-	-	-	2,203,255	(2,203,255)	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferable to MoF	-	-	-	-	-	-	-	-	-	(1,788,948)	(1,788,948)
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(5,862,391)	(5,862,391)	-	5,862,391	-
Balance at 30 Aqrab 1399 (20 Nov 2020)	27,601,289	4,261,159	936,477	98,068,892	103,266,528	-	25,790,340	25,790,340	27,601,289	(0)	184,259,446

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