

**DA AFGHANISTAN BANK**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 ASAD 1399 (20 AUG 2020)**

	30 Asad 1399 (20 Aug 2020)	31 Saratan 1399 (21 Jul 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
<b>ASSETS</b>			
Gold reserves	105,236,865	97,788,617	81,400,561
Foreign currency cash reserves	41,576,864	47,269,835	19,583,336
Due from banks and financial institutions	339,218,698	347,948,546	355,570,353
Investments	240,141,309	223,530,979	218,264,106
Assistance as lender of last resort	166,793	166,793	166,793
Advances and other receivables	2,374,803	2,354,507	1,710,370
Operating fixed assets	5,361,064	5,361,048	5,376,792
Intangible assets	16,331	16,331	23,268
Other assets	12,617,316	12,625,483	13,491,650
<b>Total assets</b>	<b>746,710,043</b>	<b>737,062,139</b>	<b>695,587,229</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
Currency in circulation	282,613,897	277,966,614	259,348,259
Capital notes	35,644,905	38,017,616	24,775,173
Due to banks and financial institutions	85,406,391	83,090,802	97,224,024
Due to customers	146,745,188	152,517,825	130,121,482
IMF related liabilities	3,629,500	3,557,859	3,003,600
Defined contribution obligation	1,855,217	1,859,065	1,769,903
Deferred grants	98,568	103,875	142,182
Provisions and other liabilities	3,391,739	2,887,157	14,479,909
<b>Total liabilities</b>	<b>559,385,405</b>	<b>560,000,813</b>	<b>530,864,532</b>
<b>EQUITY</b>			
Capital	27,693,641	27,750,317	25,398,034
Revaluation reserve	108,947,263	101,654,287	82,273,898
Other components of equity	22,990,094	19,906,404	31,652,731
General reserve	27,693,641	27,750,317	25,398,034
Accumulated profits	-	-	-
<b>Total equity</b>	<b>187,324,638</b>	<b>177,061,326</b>	<b>164,722,697</b>
<b>Total liabilities and equity</b>	<b>746,710,043</b>	<b>737,062,139</b>	<b>695,587,229</b>

  
Abdul Rahim Barhaq  
Deputy and Acting CFO


**DA AFGHANISTAN BANK**  
**STATEMENT OF PROFIT OR LOSS**  
**AS AT 30 ASAD 1399 (20 AUG 2020)**

	30 Asad 1399 (20 Aug 2020)	31 Saratan (21 Jul 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
Interest income	3,780,890	3,421,519	9,525,355
Interest expense	(138,576)	(110,162)	(175,155)
<b>Net interest income</b>	<b>3,642,314</b>	<b>3,311,357</b>	<b>9,350,200</b>
Fee and commission income	103,939	100,864	235,884
Fee and commission expense	(88,326)	(75,027)	(141,207)
<b>Net fee and commission income</b>	<b>15,613</b>	<b>25,837</b>	<b>94,677</b>
Net gain from dealings in foreign currencies	1,975,657	1,869,481	21,039,852
Net gain / (loss) on financial assets measured at FVOCI	2,016,655	1,892,878	2,239,367
Other income	65,170	26,177	807,632
	<b>4,057,482</b>	<b>3,788,536</b>	<b>24,086,851</b>
<b>Operating income</b>	<b>7,715,409</b>	<b>7,125,730</b>	<b>33,531,728</b>
<b>Operating expenses</b>			
Personnel expenses	(987,632)	(856,305)	(1,711,974)
Printing cost of bank notes	(209,195)	(198,457)	(280,924)
Other operating expenses	(183,236)	(162,812)	(515,426)
Depreciation and amortisation	-	-	(104,330)
<b>Net operating income</b>	<b>6,335,346</b>	<b>5,908,156</b>	<b>30,919,074</b>
<b>Non-operating income and expenses:</b>			
Grants income recognised against deferred grant	-	-	119,244
Expenditure against grants	-	-	(119,244)
	<b>(8,662,637)</b>	<b>(11,746,327)</b>	<b>(1,688,362)</b>
<b>Net unrealised foreign exchange (loss) / gain</b>	<b>(8,662,637)</b>	<b>(11,746,327)</b>	<b>(1,688,362)</b>
<b>Profit for the period</b>	<b>(2,327,291)</b>	<b>(5,838,171)</b>	<b>29,230,712</b>

  
**Abdul Rahman Barhaq**  
 Deputy and Acting CFO

**DA AFGHANISTAN BANK**  
**STATEMENT OF OTHER COMPREHENSIVE INCOME**  
**AS AT 30 ASAD 1399 (20 AUG 2020)**

	30 Asad 1399 (20 Aug 2020)	31 Saratan 1399 (21 Jul 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
Profit for the period	(2,327,291)	(5,838,171)	29,230,712
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	23,836,305	16,388,056	15,221,968
Net gains from changes in fair value of debt instruments at FVOCI	2,837,060	2,992,333	2,057,359
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	(1,317)
Other comprehensive income for the period	26,673,365	19,380,389	17,278,010
Total comprehensive income for the period	24,346,074	13,542,218	46,508,722

  
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 Deputy and Acting CFO

DA AFGHANISTAN BANK  
STATEMENT OF CHANGES IN EQUITY  
AS AT 30 ASAD 1399 (20 AUG 2020)

	Revaluation reserve				Other components of equity					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	General reserve		Accumulated profits
	(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 2016)	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											
Other comprehensive income:											2,057,359
Net gains from changes in fair value of debt instruments at FVOCI		2,057,359	-	-	2,057,359	-	-	-	-	-	(1,317)
Change in allowances for expected credit loss of debt		(1,317)	-	-	(1,317)	-	-	-	-	-	15,221,968
Revaluation gain on gold reserve		-	-	15,221,968	15,221,968	-	-	-	-	-	17,278,010
Total other comprehensive income		2,056,042	-	15,221,968	17,278,010	-	-	-	-	29,230,712	46,508,722
Total comprehensive income for the year		2,056,042	-	15,221,968	17,278,010	-	-	-	-		
Transactions recorded directly in equity:										(1,176,385)	-
Transferred to capital	1,176,385	-	-	-	-	-	-	-	1,176,385	(1,176,385)	-
Transferred to general reserve	-	-	-	-	-	-	-	-	-	-	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	137	-	-	137	(137)	-	(137)	-	(27,757,086)	(27,757,086)
Transferred to MoF	-	-	-	-	-	-	-	-	-	-	-
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:										(2,327,291)	(2,327,291)
Profit for the period											
Other comprehensive income:											2,837,060
Net gains from changes in fair value of debt instruments at FVOCI		2,837,060	-	-	2,837,060	-	-	-	-	-	-
Change in allowances for expected credit loss of debt instruments at FVOCI		-	-	23,836,305	23,836,305	-	-	-	-	-	23,836,305
Revaluation gain on gold reserve		-	-	23,836,305	26,673,365	-	-	-	-	-	26,673,365
Total other comprehensive income		2,837,060	-	23,836,305	26,673,365	-	-	-	-	(2,327,291)	24,346,074
Total comprehensive income for the period:		2,837,060	-	23,836,305	26,673,365	-	-	-	-		
Transactions recorded directly in equity:										(2,295,607)	-
Transferred to capital	2,295,607	-	-	-	-	-	-	-	2,295,607	(2,295,607)	-
Transferred to general reserve	-	-	-	-	-	-	-	-	-	-	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	(1,744,133)	(1,744,133)
Transferred to MoF	-	-	-	-	-	-	-	-	-	-	-
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(8,662,537)	(8,662,537)	-	8,662,537	-
Balance at 30 Asad 1399 (20 Aug 2020)	27,693,641	6,005,629	936,477	102,005,157	108,947,263	-	22,990,094	22,990,094	27,693,641	0	187,324,638

Abdul Rahman Barhaq  
Deputy and Acting CEO