


DA AFGHANISTAN BANK
STATEMENT OF FINANCIAL POSITION
AS AT 30 DALWA 1398 (19 FEB 2020)

	30 Dalwa 1398 (19 Feb 2020)	30 Jadi 1398 (20 Jan 2019)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
ASSETS			
Gold reserves	86,693,242	83,290,827	81,400,561
Foreign currency cash reserves	30,003,921	21,299,461	19,583,336
Due from banks and financial institutions	320,021,781	336,809,145	355,570,353
Investments	217,946,474	216,659,924	218,264,106
Assistance as lender of last resort	166,793	166,793	166,793
Advances and other receivables	2,028,433	1,782,408	1,710,370
Operating fixed assets	5,335,273	5,333,257	5,376,792
Intangible assets	16,331	16,331	23,268
Other assets	12,613,955	12,612,190	13,491,650
Total assets	674,826,203	677,970,336	695,587,229
LIABILITIES AND EQUITY			
LIABILITIES			
Currency in circulation	258,685,576	257,110,935	259,348,259
Capital notes	30,437,879	32,801,284	24,775,173
Due to banks and financial institutions	66,378,930	68,973,774	97,224,024
Due to customers	136,709,060	140,270,978	130,121,482
IMF related liabilities	3,494,156	3,528,356	3,003,600
Defined contribution obligation	1,774,646	1,770,801	1,769,903
Deferred grants	98,558	98,543	142,182
Provisions and other liabilities	15,989,872	15,295,078	14,479,909
Total liabilities	513,568,677	519,849,749	530,864,532
EQUITY			
Capital	25,398,034	25,398,034	25,398,034
Revaluation reserve	88,598,200	84,342,456	82,273,898
Other components of equity	21,863,258	22,982,063	31,652,731
General reserve	25,398,034	25,398,034	25,398,034
Accumulated profits	-	-	-
Total equity	161,257,526	158,120,587	164,722,697
Total liabilities and equity	674,826,203	677,970,336	695,587,229


Abdul Rahman Barhaq
 Deputy and Acting CFO

DA AFGHANISTAN BANK
STATEMENT OF PROFIT OR LOSS
AS AT 30 DALWA 1398 (19 FEB 2020)

	30 Dalwa 1398 (19 Feb 2020)	30 JADI 1398 (20 Jan 2019)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
Interest income	1,072,055	443,409	9,525,355
Interest expense	(15,209)	(3,076)	(175,155)
Net interest income	1,056,846	440,333	9,350,200
Fee and commission income	13,969	3,428	235,884
Fee and commission expense	(7,624)	(5,336)	(141,207)
Net fee and commission income	6,345	(1,908)	94,677
Net gain from dealings in foreign currencies	569,566	380,925	21,039,852
Net gain / (loss) on financial assets measured at FVOCI	154,826	68,742	2,239,367
Other income	12,757	6,405	807,632
	737,149	456,072	24,086,851
Operating income	1,800,340	894,497	33,531,728
Operating expenses			
Personnel expenses	(167,994)	(44,949)	(1,711,974)
Printing cost of bank notes	(68,838)	(44,989)	(280,924)
Other operating expenses	(47,258)	(29,505)	(515,426)
Depreciation and amortisation	-	-	(104,330)
Net operating income	1,516,250	775,054	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	(9,789,473)	(8,670,668)	(1,688,362)
Profit for the period	(8,273,223)	(7,895,614)	29,230,712


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DA AFGHANISTAN BANK
STATEMENT OF OTHER COMPREHENSIVE INCOME
AS AT 30 DALWA 1398 (19 FEB 2020)

	<u>30 Dalwa 1398</u> (19 Feb 2020)	<u>30 Jadi 1398</u> (20 Jan 2019)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
Profit for the year	(8,273,223)	(7,895,614)	29,230,712
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	5,292,681	1,890,266	15,221,968
Net gains from changes in fair value of debt instruments at FVOCI	1,031,621	178,292	2,057,359
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	(1,317)
Other comprehensive income for the period	<u>6,324,302</u>	<u>2,068,558</u>	<u>17,278,010</u>
Total comprehensive income for the period	<u>(1,948,921)</u>	<u>(5,827,056)</u>	<u>46,508,722</u>


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DA AFGHANISTAN BANK
STATEMENT OF CHANGES IN EQUITY
AS AT 30 DALWA 1398 (19 FEB 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 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 debt instruments	-	(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	-	-	-	-	-	-	-	-	-	(8,273,223)	(8,273,223)
Other comprehensive income:											
Net gains from changes in fair value of debt instruments at FVOCI	-	1,031,621	-	-	1,031,621	-	-	-	-	-	1,031,621
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	5,292,681	5,292,681	-	-	-	-	-	5,292,681
Total other comprehensive income	-	1,031,621	-	5,292,681	6,324,302	-	-	-	-	-	6,324,302
Total comprehensive income for the period:	-	1,031,621	-	5,292,681	6,324,302	-	-	-	-	(8,273,223)	(1,948,921)
Transactions recorded directly in equity:											
Transferred to capital	-	-	-	-	-	-	-	-	-	-	-
Transferred to general reserve	-	-	-	-	-	-	-	-	-	-	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferable to MoF	-	-	-	-	-	-	-	-	-	(1,516,250)	(1,516,250)
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(9,789,473)	(9,789,473)	-	9,789,473	-
Balance at 30 Dalwa 1398 (19 Feb 2020)	25,398,034	4,200,190	936,477	83,461,533	88,598,200	-	21,863,258	21,863,258	25,398,034	-	161,257,526

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