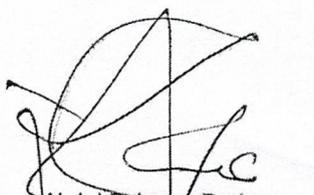


DA AFGHANISTAN BANK
STATEMENT OF FINANCIAL POSITION
AS AT 31 JAWZA 1399 (20 JUNE 2020)

	31 Jawza 1399 (20 Jun 2020)	31 Sawr 1399 (20 May 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
ASSETS			
Gold reserves	93,855,694	94,037,379	81,400,561
Foreign currency cash reserves	54,755,620	60,718,801	19,583,336
Due from banks and financial institutions	322,904,036	314,300,642	355,570,353
Investments	223,127,973	221,430,564	218,264,106
Assistance as lender of last resort	166,793	166,793	166,793
Advances and other receivables	2,238,304	2,307,651	1,710,370
Operating fixed assets	5,346,861	5,346,834	5,376,792
Intangible assets	16,331	16,331	23,268
Other assets	12,622,972	12,613,389	13,491,650
Total assets	715,034,584	710,938,384	695,587,229
LIABILITIES AND EQUITY			
LIABILITIES			
Currency in circulation	279,988,453	282,137,221	259,348,259
Capital notes	33,939,665	30,039,390	24,775,173
Due to banks and financial institutions	91,579,380	90,639,771	97,224,024
Due to customers	129,992,267	132,441,114	130,121,482
IMF related liabilities	3,524,030	3,474,245	3,003,600
Defined contribution obligation	1,842,866	1,843,269	1,769,903
Deferred grants	98,568	98,568	142,182
Provisions and other liabilities	3,587,582	2,933,194	14,479,909
Total liabilities	544,552,811	543,606,772	530,864,532
EQUITY			
Capital	26,943,955	26,593,311	25,398,034
Revaluation reserve	97,819,597	98,491,630	82,273,898
Other components of equity	18,774,267	15,653,360	31,652,731
General reserve	26,943,955	26,593,311	25,398,034
Accumulated profits	-	-	-
Total equity	170,481,773	167,331,612	164,722,697
Total liabilities and equity	715,034,584	710,938,384	695,587,229


Abdul Rahimani Barhaq
Deputy and Acting CFO

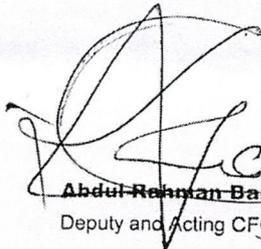
DA AFGHANISTAN BANK
STATEMENT OF PROFIT OR LOSS
AS AT 31 JAWZA 1399 (20 JUNE 2020)

	31 Jawza 1399 (20 Jun 2020)	31 Sawr 1399 (20 May 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
Interest income	2,733,079	2,604,722	9,525,355
Interest expense	(94,279)	(67,694)	(175,155)
Net interest income	2,638,800	2,537,028	9,350,200
Fee and commission income	390,762	54,976	235,884
Fee and commission expense	(52,919)	(39,535)	(141,207)
Net fee and commission income	337,843	15,441	94,677
Net gain from dealings in foreign currencies	1,296,221	808,462	21,039,852
Net gain / (loss) on financial assets measured at FVOCI	1,781,266	1,194,224	2,239,367
Other income	23,790	22,308	807,632
	<u>3,101,277</u>	<u>2,024,994</u>	<u>24,086,851</u>
Operating income	6,077,920	4,577,463	33,531,728
Operating expenses			
Personnel expenses	(729,224)	(725,287)	(1,711,974)
Printing cost of bank notes	(198,457)	(68,838)	(280,924)
Other operating expenses	(137,922)	(113,790)	(515,426)
Depreciation and amortisation	-	-	(104,330)
Net operating income	5,012,317	3,669,548	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	(12,878,465)	(15,999,371)	(1,688,362)
Profit for the period	(7,866,148)	(12,329,823)	29,230,712


Abdul Rahman Barhaq
 Deputy and Acting CFO

DA AFGHANISTAN BANK
STATEMENT OF OTHER COMPREHENSIVE INCOME
AS AT 31 JAWZA 1399 (20 JUNE 2020)

	31 Jawza 1399 (20 Jun 2020)	31 Sawr 1399 (20 May 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
Profit for the year	(7,866,148)	(12,329,823)	29,230,712
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	12,455,134	12,636,819	15,221,968
Net gains from changes in fair value of debt instruments at FVOCI	3,090,565	3,580,913	2,057,359
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	(1,317)
Other comprehensive income for the period	15,545,699	16,217,732	17,278,010
Total comprehensive income for the period	7,679,551	3,887,909	46,508,722


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DA AFGHANISTAN BANK
STATEMENT OF CHANGES IN EQUITY
AS AT 31 JAWZA 1399 (20 JUNE 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	-	-	-	-	-	-
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)	(800,985)
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	-	(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	-	164,722,897
Total comprehensive income for the period:											
Profit for the period	-	-	-	-	-	-	-	-	-	(7,866,148)	(7,866,148)
Other comprehensive income:											
Net gains from changes in fair value of debt instruments at FVOCI	-	3,090,565	-	-	3,090,565	-	-	-	-	-	3,090,565
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	12,455,134	12,455,134	-	-	-	-	-	12,455,134
Total other comprehensive income	-	3,090,565	-	12,455,134	15,545,699	-	-	-	-	-	15,545,699
Total comprehensive income for the period:	-	3,090,565	-	12,455,134	15,545,699	-	-	-	-	(7,866,148)	7,679,551
Transactions recorded directly in equity:											
Transferred to capital	1,545,921	-	-	-	-	-	-	-	-	(1,545,921)	-
Transferred to general reserve	-	-	-	-	-	-	-	-	1,545,921	(1,545,921)	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferable to MoF	-	-	-	-	-	-	-	-	-	-	-
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(12,878,465)	(12,878,465)	-	(1,920,476)	(1,920,476)
Balance at 31 JAWZA 1399 (20 Jun 2020)	26,943,955	6,259,134	936,477	90,623,986	97,819,597	-	18,774,266	18,774,266	26,943,955	1	170,481,772

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