

**DA AFGHANISTAN BANK**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 SARATAN 1399 (21 JUL 2020)**

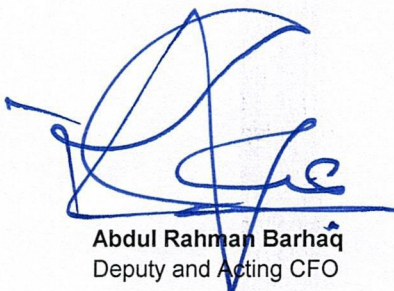
	31 Saratan 1399 (21 Jul 2020)	31 Jawza 1399 (20 Jun 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
<b>ASSETS</b>			
Gold reserves	97,788,617	93,855,694	81,400,561
Foreign currency cash reserves	47,269,835	54,755,620	19,583,336
Due from banks and financial institutions	347,948,546	322,904,036	355,570,353
Investments	223,530,979	223,127,973	218,264,106
Assistance as lender of last resort	166,793	166,793	166,793
Advances and other receivables	2,354,507	2,238,304	1,710,370
Operating fixed assets	5,361,048	5,346,861	5,376,792
Intangible assets	16,331	16,331	23,268
Other assets	12,625,483	12,622,972	13,491,650
<b>Total assets</b>	<b>737,062,139</b>	<b>715,034,584</b>	<b>695,587,229</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
Currency in circulation	277,966,614	279,988,453	259,348,259
Capital notes	38,017,616	33,939,665	24,775,173
Due to banks and financial institutions	83,090,802	91,579,380	97,224,024
Due to customers	152,517,825	129,992,267	130,121,482
IMF related liabilities	3,557,859	3,524,030	3,003,600
Defined contribution obligation	1,859,065	1,842,866	1,769,903
Deferred grants	103,875	98,568	142,182
Provisions and other liabilities	2,887,157	3,587,582	14,479,909
<b>Total liabilities</b>	<b>560,000,813</b>	<b>544,552,811</b>	<b>530,864,532</b>
<b>EQUITY</b>			
Capital	27,750,317	26,943,955	25,398,034
Revaluation reserve	101,654,287	97,819,597	82,273,898
Other components of equity	19,906,404	18,774,267	31,652,731
General reserve	27,750,317	26,943,955	25,398,034
Accumulated profits	-	-	-
<b>Total equity</b>	<b>177,061,326</b>	<b>170,481,773</b>	<b>164,722,697</b>
<b>Total liabilities and equity</b>	<b>737,062,139</b>	<b>715,034,584</b>	<b>695,587,229</b>

  
Abdul Rahman Barhaq  
Deputy and Acting CFO



**DA AFGHANISTAN BANK**  
**STATEMENT OF PROFIT OR LOSS**  
**AS AT 31 SARATAN 1399 (21 JUL 2020)**


	31 Saratan 1399 (21 Jul 2020)	31 Jawza 1399 (20 Jun 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
Interest income	3,421,519	3,033,586	9,525,355
Interest expense	(110,162)	(94,279)	(175,155)
<b>Net interest income</b>	<b>3,311,357</b>	<b>2,939,307</b>	<b>9,350,200</b>
Fee and commission income	100,864	90,255	235,884
Fee and commission expense	(75,027)	(52,919)	(141,207)
<b>Net fee and commission income</b>	<b>25,837</b>	<b>37,336</b>	<b>94,677</b>
Net gain from dealings in foreign currencies	1,869,481	1,296,221	21,039,852
Net gain / (loss) on financial assets measured at FVOCI	1,892,878	1,781,266	2,239,367
Other income	26,177	23,790	807,632
<b>Operating income</b>	<b>3,788,536</b>	<b>3,101,277</b>	<b>24,086,851</b>
<b>Operating expenses</b>			
Personnel expenses	(856,305)	(729,224)	(1,711,974)
Printing cost of bank notes	(198,457)	(198,457)	(280,924)
Other operating expenses	(162,812)	(137,922)	(515,426)
Depreciation and amortisation	-	-	(104,330)
<b>Net operating income</b>	<b>5,908,156</b>	<b>5,012,317</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)
	-	-	-
Net unrealised foreign exchange (loss) / gain	(11,746,327)	(12,878,465)	(1,688,362)
<b>Profit for the period</b>	<b>(5,838,171)</b>	<b>(7,866,148)</b>	<b>29,230,712</b>



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**DA AFGHANISTAN BANK**  
**STATEMENT OF OTHER COMPREHENSIVE INCOME**  
**AS AT 31 SARATAN 1399 (21 JUL 2020)**

	<u>31 Saratan 1399</u> <u>(21 Jul 2020)</u>	<u>31 Jawza 1399</u> <u>(20 Jun 2020)</u>	<u>30 Qaws 1398</u> <u>(21 Dec 2019)</u>
	----- (Afs in '000') -----		
Profit for the period	(5,838,171)	(7,866,148)	29,230,712
<b>Other comprehensive income</b>			
<b>Items that will be reclassified subsequently to the consolidated profit and loss account:</b>			
Revaluation gain on gold reserve	16,388,056	12,455,134	15,221,968
Net gains from changes in fair value of debt instruments at FVOCI	2,992,333	3,090,565	2,057,359
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	(1,317)
<b>Other comprehensive income for the period</b>	<u>19,380,389</u>	<u>15,545,699</u>	<u>17,278,010</u>
<b>Total comprehensive income for the period</b>	<u><u>13,542,218</u></u>	<u><u>7,679,551</u></u>	<u><u>46,508,722</u></u>



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**DA AFGHANISTAN BANK**  
**STATEMENT OF CHANGES IN EQUITY**  
**AS AT 31 SARATAN 1399 (21 JUL 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
<b>Total comprehensive income for the year:</b>											
Profit for the year	-	-	-	-	-	-	-	-	-	29,230,712	29,230,712
<b>Other comprehensive income:</b>											
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
<b>Transactions recorded directly in equity:</b>											
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
<b>Total comprehensive income for the period:</b>											
Profit for the period	-	-	-	-	-	-	-	-	-	(5,838,171)	(5,838,171)
<b>Other comprehensive income:</b>											
Net gains from changes in fair value of debt instruments at FVOCI	-	2,992,333	-	-	2,992,333	-	-	-	-	-	2,992,333
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	16,388,056	16,388,056	-	-	-	-	-	16,388,056
Total other comprehensive income	-	2,992,333	-	16,388,056	19,380,389	-	-	-	-	-	19,380,389
Total comprehensive income for the period:	-	2,992,333	-	16,388,056	19,380,389	-	-	-	-	(5,838,171)	13,542,218
<b>Transactions recorded directly in equity:</b>											
Transferred to capital	2,352,283	-	-	-	-	-	-	-	-	(2,352,283)	-
Transferred to general reserve	-	-	-	-	-	-	-	-	2,352,283	(2,352,283)	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferable to MoF	-	-	-	-	-	-	-	-	-	(1,203,590)	(1,203,590)
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(11,746,327)	(11,746,327)	-	11,746,327	-
Balance at 31 Saratan 1399 (21 Jul 2020)	27,750,317	6,160,902	936,477	94,556,908	101,654,287	-	19,906,404	19,906,404	27,750,317	0	177,061,325

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