


DA AFGHANISTAN BANK
STATEMENT OF FINANCIAL POSITION
AS AT 31 SAWR 1399 (20 May 2020)

	<u>31 Sawr 1399</u> <u>(20 May 2020)</u>	<u>31 Hamal 1399</u> <u>(19 Apr 2020)</u>	<u>30 Qaws 1398</u> <u>(21 Dec 2019)</u>
	----- (Afs in '000') -----		
ASSETS			
Gold reserves	94,037,379	90,191,155	81,400,561
Foreign currency cash reserves	60,718,801	25,766,304	19,583,336
Due from banks and financial institutions	314,300,642	320,541,666	355,570,353
Investments	221,430,564	218,972,756	218,264,106
Assistance as lender of last resort	166,793	166,793	166,793
Advances and other receivables	2,307,651	2,254,883	1,710,370
Operating fixed assets	5,346,834	5,337,154	5,376,792
Intangible assets	16,331	16,331	23,268
Other assets	12,613,389	12,613,183	13,491,650
Total assets	710,938,384	675,860,225	695,587,229
LIABILITIES AND EQUITY			
LIABILITIES			
Currency in circulation	282,137,221	270,012,031	259,348,259
Capital notes	30,039,390	27,738,864	24,775,173
Due to banks and financial institutions	90,639,771	72,506,445	97,224,024
Due to customers	132,441,114	137,510,364	130,121,482
IMF related liabilities	3,474,245	3,435,856	3,003,600
Defined contribution obligation	1,843,269	1,803,526	1,769,903
Deferred grants	98,568	98,568	142,182
Provisions and other liabilities	2,933,194	4,712,835	14,479,909
Total liabilities	543,606,772	517,818,489	530,864,532
EQUITY			
Capital	26,593,311	25,398,034	25,398,034
Revaluation reserve	98,491,630	94,958,910	82,273,898
Other components of equity	15,653,360	12,286,758	31,652,731
General reserve	26,593,311	25,398,034	25,398,034
Accumulated profits	-	-	-
Total equity	167,331,612	158,041,736	164,722,697
Total liabilities and equity	710,938,384	675,860,225	695,587,229


Abdul Rahman Barhaq
 Deputy and Acting CFO


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

	<u>31 Sawr 1399</u> <u>(20 May 2020)</u>	<u>31 Hamal 1399</u> <u>(19 Apr 2020)</u>	<u>30 Qaws 1398</u> <u>(21 Dec 2019)</u>
	----- (Afs in '000') -----		
Interest income	2,604,722	2,153,114	9,525,355
Interest expense	<u>(67,694)</u>	<u>(41,950)</u>	<u>(175,155)</u>
Net interest income	2,537,028	2,111,164	9,350,200
Fee and commission income	<u>54,976</u>	<u>36,855</u>	<u>235,884</u>
Fee and commission expense	<u>(39,535)</u>	<u>(40,170)</u>	<u>(141,207)</u>
Net fee and commission income	15,441	(3,315)	94,677
Net gain from dealings in foreign currencies	<u>808,462</u>	<u>746,381</u>	<u>21,039,852</u>
Net gain / (loss) on financial assets measured at FVOCI	<u>1,194,224</u>	<u>745,550</u>	<u>2,239,367</u>
Other income	<u>22,308</u>	<u>21,200</u>	<u>807,632</u>
	<u>2,024,994</u>	<u>1,513,131</u>	<u>24,086,851</u>
Operating income	4,577,463	3,620,980	33,531,728
Operating expenses			
Personnel expenses	<u>(725,287)</u>	<u>(435,410)</u>	<u>(1,711,974)</u>
Printing cost of bank notes	<u>(68,838)</u>	<u>(68,838)</u>	<u>(280,924)</u>
Other operating expenses	<u>(113,790)</u>	<u>(90,403)</u>	<u>(515,426)</u>
Depreciation and amortisation	<u>-</u>	<u>-</u>	<u>(104,330)</u>
Net operating income	3,669,548	3,026,329	30,919,074
Non-operating income and expenses:			
Grants income recognised against deferred grant	<u>-</u>	<u>-</u>	<u>119,244</u>
Expenditure against grants	<u>-</u>	<u>-</u>	<u>(119,244)</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Net unrealised foreign exchange (loss) / gain	<u>(15,999,371)</u>	<u>(19,365,973)</u>	<u>(1,688,362)</u>
Profit for the period	<u>(12,329,823)</u>	<u>(16,339,644)</u>	<u>29,230,712</u>


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

	<u>31 Sawr 1399</u> <u>(20 May 2020)</u>	<u>31 Hamal 1399</u> <u>(19 Apr 2020)</u>	<u>30 Qaws 1398</u> <u>(21 Dec 2019)</u>
	----- (Afs in '000') -----		
Profit for the year	(12,329,823)	(16,339,644)	29,230,712
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	12,636,819	8,790,594	15,221,968
Net gains from changes in fair value of debt instruments at FVOCI	3,580,913	3,894,418	2,057,359
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	(1,317)
Other comprehensive income for the period	<u>16,217,732</u>	<u>12,685,012</u>	<u>17,278,010</u>
Total comprehensive income for the period	<u><u>3,887,909</u></u>	<u><u>(3,654,632)</u></u>	<u><u>46,508,722</u></u>



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DA AFGHANISTAN BANK
STATEMENT OF CHANGES IN EQUITY
AS AT 31 SAWR 1399 (20 May 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:											
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 deb	-	(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											
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	-	-	-	-	-	-	-	-	-	(12,329,823)	(12,329,823)
Other comprehensive income:											
Net gains from changes in fair value											
of debt instruments at FVOCI	-	3,580,913	-	-	3,580,913	-	-	-	-	-	3,580,913
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	12,636,819	12,636,819	-	-	-	-	-	12,636,819
Total other comprehensive income	-	3,580,913	-	12,636,819	16,217,732	-	-	-	-	-	16,217,732
Total comprehensive income for the period:	-	3,580,913	-	12,636,819	16,217,732	-	-	-	-	(12,329,823)	3,887,909
Transactions recorded directly in equity:											
Transferred to capital	1,195,277	-	-	-	-	-	-	-	-	(1,195,277)	-
Transferred to general reserve	-	-	-	-	-	-	-	-	1,195,277	(1,195,277)	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferable to MoF	-	-	-	-	-	-	-	-	-	(1,278,995)	(1,278,995)
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(15,999,371)	(15,999,371)	-	15,999,371	-
Balance at 31 Sawr 1399 (20 May 2020)	26,593,311	6,749,482	936,477	90,805,671	98,491,630	-	15,653,360	15,653,360	26,593,311	0	167,331,611

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