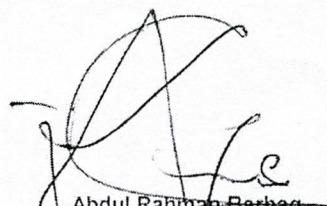


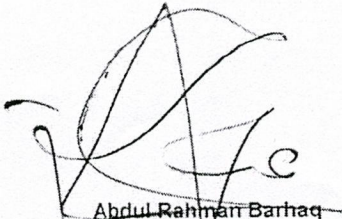
**DA AFGHANISTAN BANK**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 Sunbola 1399 (21 SEP 2020)**

	31 Sunbola 1399 (20 Aug 2020)	30 Asad 1399 (20 Aug 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
<b>ASSETS</b>			
Gold reserves	104,479,350	105,236,865	81,400,561
Foreign currency cash reserves	34,904,059	41,576,864	19,583,336
Due from banks and financial institutions	323,656,643	339,218,698	355,570,353
Investments	262,216,255	240,141,309	218,264,106
Assistance as lender of last resort	166,793	166,793	166,793
Advances and other receivables	2,351,176	2,374,803	1,710,370
Operating fixed assets	5,374,400	5,361,064	5,376,792
Intangible assets	16,331	16,331	23,268
Other assets	12,624,982	12,617,316	13,491,650
<b>Total assets</b>	<b>745,789,989</b>	<b>746,710,043</b>	<b>695,587,229</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
Currency in circulation	283,438,220	282,613,897	259,348,259
Capital notes	38,872,807	35,644,905	24,775,173
Due to banks and financial institutions	89,678,801	85,406,391	97,224,024
Due to customers	139,046,758	146,745,188	130,121,482
IMF related liabilities	3,610,655	3,629,500	3,003,600
Defined contribution obligation	1,868,209	1,855,217	1,769,903
Deferred grants	98,569	98,568	142,182
Provisions and other liabilities	3,989,845	3,391,739	14,479,909
<b>Total liabilities</b>	<b>560,603,864</b>	<b>559,385,405</b>	<b>530,864,532</b>
<b>EQUITY</b>			
Capital	27,724,028	27,693,641	25,398,034
Revaluation reserve	107,236,062	108,947,263	82,273,898
Other components of equity	22,502,007	22,990,094	31,652,731
General reserve	27,724,028	27,693,641	25,398,034
Accumulated profits	-	-	-
<b>Total equity</b>	<b>185,186,125</b>	<b>187,324,638</b>	<b>164,722,697</b>
<b>Total liabilities and equity</b>	<b>745,789,989</b>	<b>746,710,043</b>	<b>695,587,229</b>

  
Abdul Rahman Barhaq  
Deputy and Acting CFO

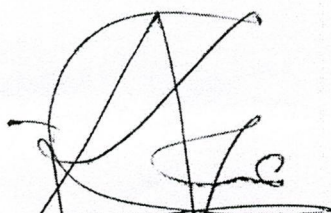
**DA AFGHANISTAN BANK**  
**STATEMENT OF PROFIT OR LOSS**  
**AS AT 31 Sunbola 1399 (21 SEP 2020)**

	31 Sunbola 1399 (20 Aug 2020)	30 Asad 1399 (20 Aug 2020)	30 Qaws 1398 (21 Dec 2019)
	----- (Afs in '000') -----		
Interest income	4,123,590	3,780,890	9,525,355
Interest expense	(156,465)	(138,576)	(175,155)
Net interest income	3,967,125	3,642,314	9,350,200
Fee and commission income	137,297	103,939	235,884
Fee and commission expense	(108,097)	(88,326)	(141,207)
Net fee and commission income	29,200	15,613	94,677
Net gain from dealings in foreign currencies	1,766,353	1,975,657	21,039,852
Net gain / (loss) on financial assets measured at FVOCI	2,675,867	2,016,655	2,239,367
Other income	78,120	65,170	807,632
Operating income	4,520,340	4,057,482	24,086,851
Operating expenses			
Personnel expenses	(1,113,738)	(987,632)	(1,711,974)
Printing cost of bank notes	(209,195)	(209,195)	(280,924)
Other operating expenses	(222,723)	(183,236)	(515,426)
Depreciation and amortisation	-	-	(104,330)
Net operating income	6,971,009	6,335,346	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	(9,150,725)	(8,662,637)	(1,688,362)
Profit for the period	(2,179,716)	(2,327,291)	29,230,712

  
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Deputy and Acting CFO

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

	<u>31 Sunbola 1399</u> <u>(20 Aug 2020)</u>	<u>30 Asad 1399</u> <u>(20 Aug 2020)</u>	<u>30 Qaws 1398</u> <u>(21 Dec 2019)</u>
	----- (Afs in '000') -----		
Profit for the period	(2,179,716)	(2,327,291)	29,230,712
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	23,078,790	23,836,305	15,221,968
Net gains from changes in fair value of debt instruments at FVOCI	1,883,374	2,837,060	2,057,359
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	(1,317)
Other comprehensive income for the period	<u>24,962,164</u>	<u>26,673,365</u>	<u>17,278,010</u>
Total comprehensive income for the period	<u><u>22,782,448</u></u>	<u><u>24,346,074</u></u>	<u><u>46,508,722</u></u>

  
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 Deputy and Acting CFO

DA AFGHANISTAN BANK  
STATEMENT OF CHANGES IN EQUITY  
AS AT 31 Sunbola 1399 (21 SEP 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
<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	-	-	-	-	-	-	-	-	-	(2,179,716)	(2,179,716)
<b>Other comprehensive income:</b>											
Net gains from changes in fair value of debt instruments at FVOCI	-	1,883,374	-	-	1,883,374	-	-	-	-	-	1,883,374
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	23,078,790	23,078,790	-	-	-	-	-	23,078,790
Total other comprehensive income	-	1,883,374	-	23,078,790	24,962,164	-	-	-	-	-	24,962,164
Total comprehensive income for the period:	-	1,883,374	-	23,078,790	24,962,164	-	-	-	-	(2,179,716)	22,782,448
<b>Transactions recorded directly in equity:</b>											
Transferred to capital	2,325,166	-	-	-	-	-	-	-	-	(2,325,166)	-
Transferred to general reserve	-	-	-	-	-	-	-	-	2,325,166	(2,325,166)	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferable to MoF	-	-	-	-	-	-	-	-	-	(2,320,678)	(2,320,678)
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(9,150,725)	(9,150,725)	-	9,150,725	-
Balance at 30 Asad 1399 (20 Aug 2020)	27,723,200	5,051,943	936,477	101,247,642	107,236,062	-	22,502,006	22,502,006	27,723,200	-	185,184,457

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