DA AFGHANISTAN BANK STATEMENT OF FINANCIAL POSITION AS AT 30 AQRAB 1399 (20 NOV 2020)

	30 Aqrab 1399	30 Mizan 1399	30 Qaws 1398
	(20 Nov 2020)	(21 Oct 2020)	(21 Dec 2019)
	***************************************	- (Afs in '000')	
ASSETS			
Gold reserves	101,300,601	102,007,071	81,400,561
Foreign currency cash reserves	29,571,073	21,704,065	19,583,336
Due from banks and financial institutions	263,898,287	291,143,191	355,570,353
Investments	326,681,405	308,350,655	218,264,106
Assistance as lender of last resort	166,793	166,793	166,793
Advances and other receivables	2,285,679	2,315,775	1,710,370
Operating fixed assets	5,375,324	5,375,305	5,376,792
Intangible assets	16,331	16,331	23,268
Other assets	12,626,152	12,612,188	13,491,650
Total assets	741,921,645	743,691,374	695,587,22
LIABILITIES AND EQUITY			
LIABILITIES			
Currency in circulation	285,992,983	285,277,836	259,348,25
Capital notes	40,254,561	40,756,772	24,775,17
Due to banks and financial institutions	81,752,692	80,682,216	97,224,02
Due to customers	140,560,354	144,527,343	130,121,48
IMF related liabilities	3,640,140	3,608,628	3,003,60
Defined contribution obligation	1,879,582	1,865,623	1,769,90
Deferred grants	98,657	98,569	142,18
Provisions and other liabilities	3,483,231	3,695,762	14,479,90
Total liabilities	557,662,200	560,512,749	530,864,53
EQUITY			
Capital	27,601,289	27,733,906	25,398,03
Revaluation reserve	103,266,528	104,446,086	82,273,89
Other components of equity	25,790,340	23,264,728	31,652,73
General reserve	27,601,289	27,733,906	25,398,03
Accumulated profits	**	_	-
Total equity	184,259,445	183,178,625	164,722,69
Total liabilities and equity	741,921,645	743,691,374	695,587,22

DA AFGHANISTAN BANK STATEMENT OF PROFIT OR LOSS AS AT 30 AQRAB 1399 (20 NOV 2020)

	30 Agrab 1399 30 Mizan 139					
	(20 Nov 2020) (21 Oct 2020) (21 Dec 2019) (Afs in '000')					
Interest income	4,882,579	4,576,103	9.525,355			
Interest expense	(194,374)	(175,300)	(175,155)			
Net interest income	4,688,205	4,400,803	9,350,200			
Fee and commission income	174,157	147,070	235,884			
Fee and commission expense	(139,584)	(125,590)	(141,207)			
Net fee and commission income	34,573	21,480	94,677			
Net gain from dealings in foreign currencies	352,562	1,118,718	21.039.852			
Net gain / (loss) on financial assets measured at FVOCI	2,928,610	2,787,477	2,239,367			
Other income	93,269	88,400	807,632			
	3,374,441	3,994,595	24,086,851			
Operating income	8,097,219	8,416,878	33,531,728			
Operating expenses						
Personnel expenses	(1,383,113)	(1,249,770)	(1,711,974)			
Printing cost of bank notes	(219,933)	(209, 195)	(280,924)			
Other operating expenses	(298,715)	(283,994)	(515,426)			
Depreciation and amortisation	•	•	(104,330)			
Net operating income	6,195,458	6,673,919	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	(5,862,391)	(8,388,003)	(1,688,362)			
Profit for the period	333,067	(1,714,084)				

DA AFGHANISTAN BANK STATEMENT OF OTHER COMPREHENSIVE INCOME AS AT 30 AQRAB 1399 (20 NOV 2020)

	30 Agrab 1399	30 Mizan 1399	30 Qaws 1398	
	(20 Nov 2020) (21 Oct 2020)		(21 Dec 2019)	
		(Afs in '000')	****	
Profit for the period	333,067	(1,714,084)	29,230,712	
Other comprehensive income				
Items that will be reclassified subsequently to the consolidated profit and loss account:				
Revaluation gain on gold reserve	19,900,040	20.606,511	15,221,968	
Net gains from changes in fair value of debt instruments at FVOCI	1,092,590	1,565,677	2,057,359	
Changes in allowances for expected credit loss of debt instruments at FVOCI			(1,317)	
Other comprehensive income for the period	20,992,630	22,172,188	17,278,010	
Total comprehensive income for the period	21,325,697	20,458,104	46,508,722	

Part				Revaluation reserve Other components of equity				of equity				
Maintaine at all Games 130 Canos 1307 (21 December 2018) 24.221.649 1,104.157 936.477 2,2946.884 64.987.516 137 33,341.630 33,341.230 24.221.649 (809.218) (809.21		Capítal	unrealised gain / (loss) on financial assets measured at		Gold		translation	undistributed net unrealised valuation	components	General reserve		Grand total
Sealonce at 30 Grows 1307 (21 December 2018) 24.221.649 1.112.309 936.477 62.946,884 64.965,751 137 33,341,693 33,341,200 24.221.649 (809.218) (809.						*******************	(Afs in	'000')				
Register depring IFRS 0 3,233 8,233 8,233 137 33,341,030 33,341,230 24,221,649 (809,218) (809,	Palance et 20 Orac 1207 (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
Total comprehensive income for the year Total comprehensive income for capacitation and the year Total comprehensive income for capacitation and the year Total comprehensive income for the year Transactions recorded directly in equity: Transactions recorded directly in equity Transactions recorded the year Transactions recorded directly in equity Transactions recorded d		· /							•			(800,985)
Proof for the year Other comprehensive income: Not gains from changes in fair value of debt instruments at FVOCI (2,057,359) 2,057,359 (1,178,385) (1		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
1,175,365 2,057,369 2,05	Profit for the year Other comprehensive income;		•								29,230,712	29,230,712
Change in allowances for expected credit loss of debt (1.317)			2 057 359			2,057,359	1					2,057,359
Revaluation gain on agold reserve Total other comprehensive income or first year 1,221,968 1,221						(1,317)			•	*		(1,317)
Total other comprehensive income 2,056,042 15,221,968 17,278,010 29,230,712 46,5067 17,278,010 17,278,010 29,230,712 46,5067 17,278,010 17,27		*	-	-				-		~	•	15,221,968
Transferred to capital 1,176,385 1,1				-					-	*	20 220 712	
Transferred to capital fransferred to general reserve (1,176,385 (1,176,385) (Total comprehensive income for the year		2,056,042		15,221,968	17,278,010	L	<u> </u>	L		29,230,712	40,508,722
Transferred to capital Transferred to general reserve Transferred to ret surrealised gain on a manufact assets measured at FVOCI 137 137 (137) (ransactions recorded directly in equity:				***************************************					***	/1 176 395	
Transferred to net urrealised gain on imancial assets measured at FVOCI transferred to MoF transferred to MoF transferred to MoF transferred to MoF transferred to Transferred to MoF tr		1,176,385				-	-			1,176,385		
1,092,590 1,092,590 1,990,040 19,900,040 19,900,040 1,992,590 1,990,040 1,092,590 1,990,040 1,992,500 1,092,590 1,990,040 20,992,630 1,092,590 1,990,040 20,992,630 1,092,590 1,990,040 20,992,630 1,092,590 1,092,590 1,092,590 1,990,040 20,992,630 1,092,590 1,092,590 1,092,590 1,092,590 1,990,040 20,992,630 1,092,590	ransferred to net unrealised gain on		127			137	(137)		(137)			
Considered to residual undistributed net undis			137			_	,,		•		(27,757,086)	(27,757,086
unrealised valuation gains salance 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 25,398,034 164,722,6 31,000,000 3												
Salance at 30 Qaws 1398 (21 December 2019)	unrealised valuation gains					20 222 222				26 200 024	1,688,362	164 722 607
Salance at 01 Jadi 1388 (22 December 2019) Crofil for the period: Profil for the period: Other comprehensive income: Net gains from changes in fair value of debt instruments at FVOCI Change in allowances for expected credit loss of debt instruments at FVOCI Revaluation gain on gold reserve fotal other comprehensive income of the period: 1,092,590 1,092,530 1,092,590 1,092	Balance at 30 Qaws 1398 (21 December 2019)	25,398,034	3,168,569	936,477	78,168,852	82,273,898	-	31,532,731	31,002,731	25,596,054		104,722,057
State Control Comprehensive income Co	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
Net gains from changes in fair value of debt instruments at FVOCI Change in allowances for expected credit loss of debt instruments at FVOCI Revaluation gain on gold reserve Lotal other comprehensive income Lotal other comprehensiv	otal comprehensive income for the period: Profit for the period			-			*	*			333,067	333,067
of debt instruments at FVOCI Revaluation gain on gold reserve (red other comprehensive income 1,092,590 19,900,040 20,992,630 20,992,6 (red other comprehensive income of the period: 1,092,590 19,900,040 20,992,630 333,067 21,325,6 (ransactions recorded directly in equity: (ransferred to capital comprehensive income of the period: 1,092,590 19,900,040 20,992,630 333,067 21,325,6 (ransferred to capital comprehensive income of the period: 1,092,590 19,900,040 20,992,630	Net gains from changes in fair value of debt instruments at FVOCI		1,092,590	***************************************		1,092,590	-	*		*	-	1,092,590
Revaluation gain on gold reserve - 19,900,040 19,900,040 - 13,900,040 20,992,630 - 20,992,630 - 20,992,630 - 333,067 21,325,6 10tal comprehensive income for the period: 1,092,590 19,900,040 20,992,630 - 333,067 21,325,6 10tal comprehensive income for the period: 1,092,590 19,900,040 20,992,630 - 333,067 21,325,6 12,325,6 12,203,255 12,203,												-
Total other comprehensive income 1,092,590 - 19,900,040 20,992,630 - 20,992,630 - 333,067 21,325,67 21,325				-	19,900,040			<u> </u>		* -		19,900,040
Transactions recorded directly in equity: Transferred to capital Transferred to general reserve Transferred to net unrealised gain on financial assets measured at FVOCI Transferred to MF Transferred to met understiputed at the financial assets measured at FVOCI Transferred to met understiputed at the financial assets measured at FVOCI Transferred to residual undistributed net unrealised valuation gains [5,862,391] [5,862,391] [5,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391] [6,862,391]		-						***	***************************************	*		
Transferred to capital 2,203,255 (2,203,255) (2,20			1,092,590		19,900,040	20,992,630	•				333,067	21,325,597
Transferred to capital 2,203,255 (2,20										. \	(2.203.255)	
Fransferred to net unrealised gain on		2,203,255								2,203,255		
financial assets measured at FVOCI (1,788,948) (1,788,95										7	7	
Transferable to MoF Transferred to residual undistributed net								•	•			
Transferred to residual undistributed net - (5,862,391) (5,862,391) - 5,862,391 unrealised valuation gains - (5,862,391) - 5,862,391 (5,862,391) - 5,862,391	ransferable to MoF						*	*			(1,788,948)	(1,788,948
unrealised valuation gains 25 700 310 27 700 310 27 700 310 37 700 310 37 700 310 37 700 310 37 700 310 37 700 310 37 700 310 310 310 310 310 310 310 310 310 3								15 867 7011	(5 862 391)		5.862.391	
	unrealised valuation gains Balance at 30 Agrab 1399 (20 Nov 2020)	27,601,289	4,261,159	936,477	98,068,892	103,266,528		25,790,340	25,790,340	27,601,289	(0)	184,259,446