

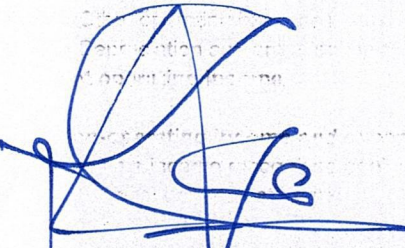
DA AFGHANISTAN BANK
STATEMENT OF FINANCIAL POSITION
AS AT 31 JAWZA 1400 (21 JUN 2021)

	31 Jawza 1400 (21 June 2021)	31 Sawr 1400 (21 May 2021)	30 Qaws 1399 (20 Dec 2020)
	----- (Afs in '000') -----		
ASSETS			
Gold reserves	102,744,712	102,857,639	101,770,256
Foreign currency cash reserves	28,782,609	22,302,478	34,167,341
Due from banks and financial institutions	145,063,829	139,952,236	254,677,074
Investments	487,528,241	479,903,939	368,813,780
Assistance as lender of last resort	171,860	170,154	170,154
Advances and other receivables	2,081,763	2,014,663	2,098,092
Operating fixed assets	5,329,610	5,324,600	5,299,483
Intangible assets	5,907	5,255	4,949
Other assets	12,894,309	12,965,344	13,535,171
Total assets	784,602,840	765,496,308	780,536,301
LIABILITIES AND EQUITY			
LIABILITIES			
Currency in circulation	293,826,219	296,319,754	293,341,380
Capital notes	45,572,312	44,704,145	45,849,384
Due to banks and financial institutions	97,608,109	80,946,300	100,079,198
Due to customers	139,948,293	141,381,268	144,323,269
IMF related liabilities	3,731,290	3,716,343	3,692,126
Defined contribution obligation	1,933,879	1,931,619	1,909,843
Deferred grants	62,481	62,481	83,098
Provisions and other liabilities	1,481,402	1,463,897	1,600,887
Total liabilities	584,163,985	570,525,807	590,879,185
EQUITY			
Capital	28,910,526	28,910,526	28,910,526
Revaluation reserve	103,249,647	103,249,495	103,427,178
Other components of equity	41,773,369	36,470,414	29,900,217
General reserve	26,505,313	26,340,066	27,419,195
Accumulated profits	-	-	-
Total equity	200,438,855	194,970,501	189,657,116
Total liabilities and equity	784,602,840	765,496,308	780,536,301


Abdul Rahman Barhaq
Acting Chief Financial Officer


DA AFGHANISTAN BANK
STATEMENT OF PROFIT OR LOSS
AS AT 31 JAWZA 1400 (21 JUN 2021)

	31 Jawza 1400 (21 June 2021)	31 Sawr 1400 (21 May 2021)	30 Qaws 1399 (20 Dec 2020)
	----- (Afs in '000') -----		
Interest income	1,543,564	1,246,383	5,295,334
Interest expense	(855,779)	(617,143)	(662,438)
Net interest income	687,785	629,240	4,632,896
Fee and commission income	81,029	63,700	196,075
Fee and commission expense	(68,090)	(56,353)	(167,243)
Net fee and commission income	12,939	7,347	28,832
Net gain from dealings in foreign currencies	(623,986)	(925,145)	(124,167)
Net gain / (loss) on financial assets measured at FVOCI	24,012	46,116	3,012,121
Other income	38,278	33,544	547,838
	(561,696)	(845,485)	3,435,792
Operating income	139,028	(208,898)	8,097,520
Operating expenses			
Personnel expenses	(761,771)	(624,113)	(1,738,150)
Printing cost of bank notes	(169,942)	(169,942)	(262,294)
Other operating expenses	(203,830)	(158,809)	(475,771)
Depreciation and amortisation	-	-	(87,652)
Net operating income	(996,515)	(1,161,762)	5,533,653
Non-operating income and expenses:			
Grants income recognised against deferred grant	-	-	59,084
Expenditure against grants	-	-	(59,084)
	-	-	-
Net unrealised foreign exchange (loss) / gain	11,871,298	6,568,343	(1,752,514)
Profit for the period	10,874,783	5,406,581	3,781,139


Abdul Rahman Barhat
Acting Chief Financial Officer

DA AFGHANISTAN BANK
STATEMENT OF OTHER COMPREHENSIVE INCOME
AS AT 31 JAWZA 1400 (21 JUN 2021)

	<u>31 Jawza 1400</u> <u>(21 June 2021)</u>	<u>31 Sawr 1400</u> <u>(21 May 2021)</u>	<u>30 Qaws 1399</u> <u>(20 Dec 2020)</u>
	----- (Afs in '000') -----		
Profit for the period	10,874,783	5,406,581	3,781,139
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	974,456	1,087,383	20,369,695
Net gains from changes in fair value of debt instruments at FVOCI	(1,151,987)	(1,265,066)	783,295
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	290
Other comprehensive income for the period	<u>(177,531)</u>	<u>(177,683)</u>	<u>21,153,280</u>
Total comprehensive income for the period	<u>10,697,252</u>	<u>5,228,898</u>	<u>24,934,419</u>



Abdul Rahman Barhaq
Acting Chief Financial Officer



DA AFGHANISTAN BANK
STATEMENT OF CHANGES IN EQUITY
AS AT 31 JAWZA 1400 (21 JUN 2021)

	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 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	25,439,594	-	164,764,257
Total comprehensive income for the year:											
Profit for the year	-	-	-	-	-	-	-	-	-	3,781,139	3,824,668
Other comprehensive income:											
Net gains from changes in fair value											
of debt instruments at FVOCI	-	783,295	-	-	783,295	-	-	-	-	-	783,295
Change in allowances for expected credit loss of debt	-	290	-	-	290	-	-	-	-	-	290
Revaluation gain on gold reserve	-	-	-	20,369,695	20,369,695	-	-	-	-	-	20,369,695
Total other comprehensive income	-	783,585	-	20,369,695	21,153,280	-	-	-	-	-	21,153,280
Total comprehensive income for the year	-	783,585	-	20,369,695	21,153,280	-	-	-	-	3,781,139	24,977,948
Transactions recorded directly in equity:											
Transferred to capital	3,512,492	-	-	-	-	-	-	-	-	(3,512,492)	-
Transferred to general reserve	-	-	-	-	-	-	-	-	2,062,836	(2,021,161)	-
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(1,750,660)	(1,750,660)	-	1,752,514	-
Balance at 30 Qaws 1399 (20 December 2020)	28,910,526	3,952,154	936,477	98,538,547	103,427,178	-	29,902,071	29,902,071	27,502,430	-	189,742,205
Balance at 01 JADI 1399 (21 December 2020)	28,910,526	3,952,154	936,477	98,538,547	103,427,178	-	29,902,071	29,902,071	27,502,430	-	189,742,205
Total comprehensive income for the period:											
Profit for the period	-	-	-	-	-	-	-	-	-	10,874,783	10,874,783
Other comprehensive income:											
Net gains from changes in fair value											
of debt instruments at FVOCI	-	(1,151,987)	-	-	(1,151,987)	-	-	-	-	-	(1,151,987)
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	974,456	974,456	-	-	-	-	-	974,456
Total other comprehensive income	-	(1,151,987)	-	974,456	(177,531)	-	-	-	-	-	(177,531)
Total comprehensive income for the period:	-	(1,151,987)	-	974,456	(177,531)	-	-	-	-	10,874,783	10,697,252
Transactions recorded directly in equity:											
Transferred to capital	-	-	-	-	-	-	-	-	-	-	-
Transferred to general reserve	-	-	-	-	-	-	-	-	(996,515)	996,515	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferable to MoF	-	-	-	-	-	-	-	-	-	-	-
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	11,871,298	11,871,298	-	(11,871,298)	-
Balance at 31 Jawza 1400 (21 Jun 2021)	28,910,526	2,800,167	936,477	99,513,003	103,249,647	-	41,773,369	41,773,369	26,505,313	-	200,438,855

Abdul Rahman Barhaq
Acting Chief Financial Officer

