

**DA AFGHANISTAN BANK**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 Dalwa 1399 (18 Feb 2021)**

	30 Dalwa 1399 (18 Feb 2021)	30 Jadi 1399 (19 Jan 2021)	30 Qaws 1399 (20 Dec 2020)
	----- (Afs in '000') -----		
<b>ASSETS</b>			
Gold reserves	99,810,946	99,716,924	101,770,256
Foreign currency cash reserves	29,379,376	17,796,596	34,167,341
Due from banks and financial institutions	144,770,476	200,268,270	254,677,074
Investments	463,945,834	424,326,322	368,813,780
Assistance as lender of last resort	170,154	170,154	170,154
Advances and other receivables	2,027,370	2,127,824	2,098,092
Operating fixed assets	5,283,038	5,281,439	5,299,483
Intangible assets	2,916	2,682	4,949
Other assets	12,608,954	12,610,468	13,535,171
<b>Total assets</b>	<b>757,999,064</b>	<b>762,300,679</b>	<b>780,536,301</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
Currency in circulation	285,639,940	287,153,105	293,341,380
Capital notes	43,231,845	45,970,816	45,849,384
Due to banks and financial institutions	75,515,989	77,911,040	100,079,198
Due to customers	156,879,844	155,641,306	144,323,269
IMF related liabilities	3,683,915	3,687,635	3,692,126
Defined contribution obligation	1,921,317	1,903,623	1,909,843
Deferred grants	62,251	60,668	83,098
Provisions and other liabilities	1,494,601	1,570,815	1,600,887
<b>Total liabilities</b>	<b>568,429,702</b>	<b>573,899,008</b>	<b>590,879,185</b>
<b>EQUITY</b>			
Capital	28,910,526	28,910,526	28,910,526
Revaluation reserve	101,227,395	101,247,537	103,427,178
Other components of equity	32,460,751	30,957,145	29,900,217
General reserve	26,970,690	27,286,463	27,419,195
Accumulated profits	-	-	-
<b>Total equity</b>	<b>189,569,362</b>	<b>188,401,671</b>	<b>189,657,116</b>
<b>Total liabilities and equity</b>	<b>757,999,064</b>	<b>762,300,679</b>	<b>780,536,301</b>

  
**Abdul Rahman Barhaq**  
Acting Chief Financial Officer



**DA AFGHANISTAN BANK**  
**STATEMENT OF PROFIT OR LOSS**  
**AS AT 30 Dalwa 1399 (18 Feb 2021)**

	30 Dalwa 1399 (18 Feb 2021)	30 Jadi 1399 (19 Jan 2021)	30 Qaws 1399 (20 Dec 2020)
	----- (Afs in '000') -----		
Interest income	430,774	128,625	5,295,334
Interest expense	(211,177)	(105,910)	(662,438)
<b>Net interest income</b>	<b>219,597</b>	<b>22,715</b>	<b>4,632,896</b>
Fee and commission income	12,548	9,000	196,075
Fee and commission expense	(8,185)	(6,492)	(167,243)
<b>Net fee and commission income</b>	<b>4,363</b>	<b>2,508</b>	<b>28,832</b>
Net gain from dealings in foreign currencies	(439,813)	(280,507)	(124,167)
Net gain / (loss) on financial assets measured at FVOCI	(67,874)	46,235	3,012,121
Other income	16,496	6,747	547,838
<b>Operating income</b>	<b>(267,231)</b>	<b>(202,302)</b>	<b>8,097,520</b>
<b>Operating expenses</b>			
Personnel expenses	(177,453)	(8,496)	(1,738,150)
Printing cost of bank notes	(65,584)	-	(262,294)
Other operating expenses	(20,870)	(4,567)	(475,771)
Depreciation and amortisation	-	-	(87,652)
<b>Net operating income</b>	<b>(531,138)</b>	<b>(215,365)</b>	<b>5,533,653</b>
<b>Non-operating income and expenses:</b>			
Grants income recognised against deferred grant	-	-	59,084
Expenditure against grants	-	-	(59,084)
	-	-	-
Net unrealised foreign exchange (loss) / gain	2,558,680	1,055,074	(1,752,514)
<b>Profit for the period</b>	<b>2,027,542</b>	<b>839,709</b>	<b>3,781,139</b>

  
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**DA AFGHANISTAN BANK**  
**STATEMENT OF OTHER COMPREHENSIVE INCOME**  
**AS AT 30 Dalwa 1399 (18 Feb 2021)**

	30 Dalwa 1399 (18 Feb 2021)	30 Jadi 1399 (19 Jan 2021)	30 Qaws 1399 (20 Dec 2020)
	----- (Afs in '000') -----		
Profit for the period	2,027,542	839,709	3,781,139
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	(1,959,309)	(2,053,332)	20,369,695
Net gains from changes in fair value of debt instruments at FVOCI	(240,474)	(126,309)	783,295
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	290
Other comprehensive income for the period	(2,199,783)	(2,179,641)	21,153,280
Total comprehensive income for the period	(172,241)	(1,339,932)	24,934,419

  
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**DA AFGHANISTAN BANK**  
**STATEMENT OF CHANGES IN EQUITY**  
**AS AT 30 Dalwa 1399 (18 Feb 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
<b>Total comprehensive income for the year:</b>											
Profit for the year	-	-	-	-	-	-	-	-	-	3,781,139	3,824,668
<b>Other comprehensive income:</b>											
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 det	-	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
<b>Transactions recorded directly in equity:</b>											
Transferred to capital	3,512,492	-	-	-	-	-	-	-	-	(3,512,492)	-
<b>Transferred to general reserve</b>											
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	(1,750,660)	(1,750,660)	-	1,752,514	-
<b>Balance at 30 Qaws 1399 (20 December 2020)</b>	<b>28,910,526</b>	<b>3,952,154</b>	<b>936,477</b>	<b>98,538,547</b>	<b>103,427,178</b>	<b>-</b>	<b>29,902,071</b>	<b>29,902,071</b>	<b>27,502,430</b>	<b>-</b>	<b>189,742,205</b>
<b>Balance at 01 Jadi 1399 (21 December 2020)</b>	<b>28,910,526</b>	<b>3,952,154</b>	<b>936,477</b>	<b>98,538,547</b>	<b>103,427,178</b>	<b>-</b>	<b>29,902,071</b>	<b>29,902,071</b>	<b>27,502,430</b>	<b>-</b>	<b>189,742,205</b>
<b>Total comprehensive income for the period:</b>											
Profit for the period	-	-	-	-	-	-	-	-	-	2,027,542	2,027,542
<b>Other comprehensive income:</b>											
Net gains from changes in fair value											
of debt instruments at FVOCI	-	(240,474)	-	-	(240,474)	-	-	-	-	-	(240,474)
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	(1,959,309)	(1,959,309)	-	-	-	-	-	(1,959,309)
Total other comprehensive income	-	(240,474)	-	(1,959,309)	(2,199,783)	-	-	-	-	-	(2,199,783)
Total comprehensive income for the period:	-	(240,474)	-	(1,959,309)	(2,199,783)	-	-	-	-	2,027,542	(172,241)
<b>Transactions recorded directly in equity:</b>											
Transferred to capital	-	-	-	-	-	-	-	-	-	-	-
Transferred to general reserve	-	-	-	-	-	-	-	-	(531,138)	531,138	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferable to MoF	-	-	-	-	-	-	-	-	-	-	-
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	-	2,558,680	2,558,680	-	(2,558,680)	-
<b>Balance at 30 Dalwa 1399 (18 Feb 2021)</b>	<b>28,910,526</b>	<b>3,711,680</b>	<b>936,477</b>	<b>96,579,238</b>	<b>101,227,395</b>	<b>-</b>	<b>32,460,751</b>	<b>32,460,751</b>	<b>26,970,690</b>	<b>-</b>	<b>189,569,362</b>

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