

DA AFGHANISTAN BANK
STATEMENT OF FINANCIAL POSITION
AS AT 30 Hoot 1399 (20 Mar 2021)

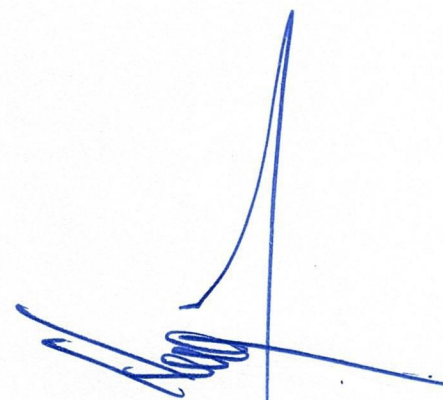
	30 Hoot 1399 (20 Mar 2021)	30 Dalwa 1399 (18 Feb 2021)	30 Qaws 1399 (20 Dec 2020)
	----- (Afs in '000') -----		
ASSETS			
Gold reserves	93,602,522	99,810,946	101,770,256
Foreign currency cash reserves	20,121,550	29,379,376	34,167,341
Due from banks and financial institutions	165,950,034	144,770,476	254,677,074
Investments	452,150,923	463,945,834	368,813,780
Assistance as lender of last resort	170,154	170,154	170,154
Advances and other receivables	2,100,628	2,027,370	2,098,092
Operating fixed assets	5,466,646	5,283,038	5,299,483
Intangible assets	156,102	2,916	4,949
Other assets	12,307,216	12,608,954	13,535,171
Total assets	752,025,775	757,999,064	780,536,301
LIABILITIES AND EQUITY			
LIABILITIES			
Currency in circulation	285,003,023	285,639,940	293,341,380
Capital notes	43,901,609	43,231,845	45,849,384
Due to banks and financial institutions	72,575,402	75,515,989	100,079,198
Due to customers	161,025,182	156,879,844	144,323,269
IMF related liabilities	3,655,825	3,683,915	3,692,126
Defined contribution obligation	1,932,383	1,921,317	1,909,843
Deferred grants	62,481	62,251	83,098
Provisions and other liabilities	1,488,512	1,494,601	1,600,887
Total liabilities	569,644,417	568,429,702	590,879,185
EQUITY			
Capital	28,910,526	28,910,526	28,910,526
Revaluation reserve	94,422,091	101,227,395	103,427,178
Other components of equity	32,235,327	32,460,751	29,900,217
General reserve	26,813,414	26,970,690	27,419,195
Accumulated profits	-	-	-
Total equity	182,381,358	189,569,362	189,657,116
Total liabilities and equity	752,025,775	757,999,064	780,536,301

Abdul Rahman Barhaq
Acting Chief Financial Officer

DA AFGHANISTAN BANK
STATEMENT OF PROFIT OR LOSS
AS AT 30 Hoot 1399 (20 Mar 2021)

	30 Hoot 1399 (20 Mar 2021)	30 Dalwa 1399 (18 Feb 2021)	30 Qaws 1399 (20 Dec 2020)
	----- (Afs in '000') -----		
Interest income	710,262	430,774	5,295,334
Interest expense	(327,933)	(211,177)	(662,438)
Net interest income	382,329	219,597	4,632,896
Fee and commission income	33,199	12,548	196,075
Fee and commission expense	(29,728)	(8,185)	(167,243)
Net fee and commission income	3,471	4,363	28,832
Net gain from dealings in foreign currencies	(595,827)	(439,813)	(124,167)
Net gain / (loss) on financial assets measured at FVOCI	(26,217)	(67,874)	3,012,121
Other income	21,322	16,496	547,838
	(600,722)	(491,191)	3,435,792
Operating income	(214,922)	(267,231)	8,097,520
Operating expenses			
Personnel expenses	(309,317)	(177,453)	(1,738,150)
Printing cost of bank notes	(105,298)	(65,584)	(262,294)
Other operating expenses	(58,877)	(20,870)	(475,771)
Depreciation and amortisation	-	-	(87,652)
Net operating income	(688,414)	(531,138)	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	2,333,256	2,558,680	(1,752,514)
Profit for the period	1,644,842	2,027,542	3,781,139


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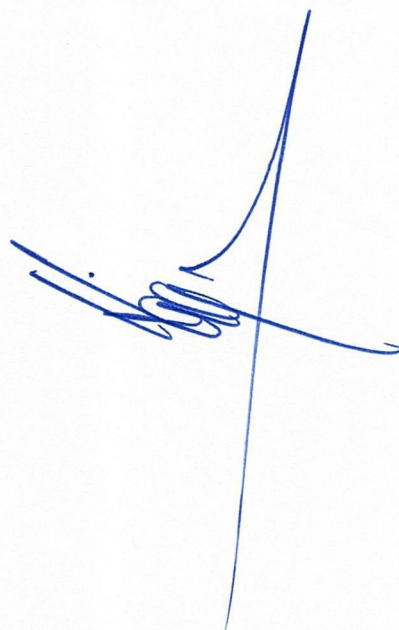


DA AFGHANISTAN BANK
STATEMENT OF OTHER COMPREHENSIVE INCOME
AS AT 30 Hoot 1399 (20 Mar 2021)

	30 Hoot 1399 (20 Mar 2021)	30 Dalwa 1399 (18 Feb 2021)	30 Qaws 1399 (20 Dec 2020)
	----- (Afs in '000') -----		
Profit for the period	1,644,842	2,027,542	3,781,139
Other comprehensive income			
Items that will be reclassified subsequently to the consolidated profit and loss account:			
Revaluation gain on gold reserve	(8,167,734)	(1,959,309)	20,369,695
Net gains from changes in fair value of debt instruments at FVOCI	(837,353)	(240,474)	783,295
Changes in allowances for expected credit loss of debt instruments at FVOCI	-	-	290
Other comprehensive income for the period	(9,005,087)	(2,199,783)	21,153,280
Total comprehensive income for the period	(7,360,245)	(172,241)	24,934,419



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DA AFGHANISTAN BANK
STATEMENT OF CHANGES IN EQUITY
AS AT 30 Hoot 1399 (20 Mar 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:	-	-	-	-	-	-	-	-	-	3,781,139	3,824,668
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 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
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:	-	-	-	-	-	-	-	-	-	1,644,842	1,644,842
Profit for the period	-	-	-	-	-	-	-	-	-	1,644,842	1,644,842
Other comprehensive income:	-	-	-	-	-	-	-	-	-	-	-
Net gains from changes in fair value	-	(837,353)	-	-	(837,353)	-	-	-	-	-	(837,353)
of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Change in allowances for expected credit loss of debt instruments at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Revaluation gain on gold reserve	-	-	-	(8,167,734)	(8,167,734)	-	-	-	-	-	(8,167,734)
Total other comprehensive income	-	(837,353)	-	(8,167,734)	(9,005,087)	-	-	-	-	-	(9,005,087)
Total comprehensive income for the period:	-	(837,353)	-	(8,167,734)	(9,005,087)	-	-	-	-	1,644,842	(7,360,245)
Transactions recorded directly in equity:	-	-	-	-	-	-	-	-	-	-	-
Transferred to capital	-	-	-	-	-	-	-	-	-	-	-
Transferred to general reserve	-	-	-	-	-	-	-	(688,414)	688,414	-	-
Transferred to net unrealised gain on financial assets measured at FVOCI	-	-	-	-	-	-	-	-	-	-	-
Transferable to MoF	-	-	-	-	-	-	-	-	-	-	-
Transferred to residual undistributed net unrealised valuation gains	-	-	-	-	-	2,333,256	2,333,256	-	(2,333,256)	-	-
Balance at 30 Hoot 1399 (20 Mar 2021)	28,910,526	3,114,801	936,477	90,370,813	94,422,091	-	32,235,327	32,235,327	26,813,414	-	182,381,358

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Acting Chief Financial Officer