|  |
| --- |
| **SEPARATE STATEMENT OF COMPREHENSIVE RESULT**  **(unaudited)** |
| **For 9 months ended on 30 September 2023** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | **30 September**  **2023** | | **30 September**  **2022** | | |
| **MDL’000** | | **MDL’000** | | |
|  | |  | |  | | |
| **Interest income on official reserve assets** | |  | |  | | |
| Interest income on short-term placements | | 635 035 | | 155 581 | | |
| Interest income on securities | | 1 781 224 | | 258 940 | | |
|  | | **2 416 259** | | **414 521** | | |
| **Interest income on instruments in national currency** | |  | |  | | |
| Interest income on loans and repo | | 4 685 | | 218 891 | | |
| Interest income on securities | | 637 035 | | 613 619 | | |
|  | | **641 720** | | **832 510** | | |
| **Interest income calculated using the effective interest method** | | **3 057 979** | | **1 247 031** | | |
|  | |  | |  | | |
| **Interest expenses in national currency** | |  | |  | | |
| Interest expenses on deposits | | (1 536 248) | | (1 414 649) | | |
| Interest expenses on transactions with securities and repo | | (1 062 088) | | (233 495) | | |
|  | | **(2 598 336)** | | **(1 648 144)** | | |
| **Interest expenses in foreign currency** | |  | |  | | |
| Interest expenses on borrowings | | (34 508) | | (16 200) | | |
| Negative interest expenses on short-term placements | | - | | (33 676) | | |
|  | | **(34 508)** | | **(49 876)** | | |
| **Interest expenses** | | **(2 632 844)** | | **(1 698 020)** | | |
|  | |  | |  | | |
| Other similar expenses | | (251) | | (162) | | |
|  | |  | |  | | |
| **Net interest income/(expenses) and other similar (expenses)** | | **424 884** | | **(451 151)** | | |
|  | |  | |  | | |
| (Losses)/gains from transactions, exchange rate differences and revaluation of precious metals | | (3 659 430) | | 3 539 585 | | |
| (Losses)/gains on financial assets measured at fair value through profit or loss | | (15 929) | | 679 | | |
| Losses from securities revaluation | | (126 520) | | (12 062) | | |
| Other income | | 79 128 | | 44 932 | | |
| Impairment gains/(losses)/ on financial assets | | 34 521 | | (39 546) | | |
| Personnel expenses | | (216 744) | | (149 468) | | |
| Production of national currency | | (645) | | (25 457) | | |
| Depreciation and amortisation | | (24 951) | | (20 594) | | |
| Other operating expenses | | (46 001) | | (46 715) | | |
| **NET (LOSS)/ PROFIT** | | **(3 551 687)** | | **2 840 203** | | |
|  | | **30 September**  **2023** | | **30 September**  **2022** | | |
|  | | **MDL’000** | | **MDL’000** | | |
|  | |  | |  | | |
| **Other comprehensive income** | |  | |  | | |
| *Items that are or may be reclassified*  *subsequently to profit or loss* | | | | | |  | | |
| Revaluation of foreign currency securities measured at fair value through other comprehensive income | | (304 387) | | (270 893) | | |
| Exchange rate differences from revaluation of foreign currency securities measured at fair value through other comprehensive income | | 4 521 | | (9 491) | | |
| Impairment losses on foreign currency securities measured at fair value through other comprehensive income | | 3 465 | | 632 | | |
|  | |  | |  | | |
| **TOTAL COMPREHENSIVE RESULT FOR THE PERIOD** | | **(3 848 088)** | | **2 560 451** | | |
|  | |  | |  | | |
| **CALCULATION OF THE PROFIT AVAILABLE FOR DISTRUBUTION/ (TOTAL LOSS)** | | | | | | | | |
| **NET (LOSS)/ PROFIT** | | **(3 551 687)** | | **2 840 203** | | |
| Covering/ (allocation) of unrealized losses/ (gains) from revaluation of foreign currency stocks | | 3 525 262 | | (3 236 994) | | |
| Covering of unrealized losses from revaluation of precious metals | | 288 | | 566 | | |
|  | |  | |  | | |
| **(TOTAL LOSS)\*[[1]](#endnote-1)** | | **(26 137)** | | **(396 225)** | | |

1. \**According to art. 20 of the Law on the National Bank of Moldova no. 548/1995 the total loss/ profit available for distribution is determined and recorded at the end of the financial year, therefore total loss/profit available for distribution in interim financial statements are provided for information purposes only.* [↑](#endnote-ref-1)