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| **CONSOLIDATED AND SEPARATE STATEMENT OF COMPREHENSIVE RESULT**  **(unaudited)** |
| **For the 6 months ended 30 June 2023** |

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|  | **CONSOLIDATED** | |  | **BANK** | |
| **30 June**  **2023** | **30 June**  **2022** |  | **30 June**  **2023** | **30 June**  **2022** |
|  | **MDL’000** | **MDL’000** |  | **MDL’000** | **MDL’000** |
| **Interest income on official reserve assets** |  |  |  |  |  |
| Interest income on short-term placements | 460 531 | 55 995 |  | 460 531 | 55 995 |
| Interest income on securities | 1 087 377 | 104 596 |  | 1 087 377 | 104 596 |
|  | **1 547 908** | **160 591** |  | **1 547 908** | **160 591** |
| **Interest income on instruments in national currency** |  |  |  |  |  |
| Interest income on loans and repo | 3 984 | 127 294 |  | 3 976 | 126 736 |
| Interest income on securities | 444 822 | 401 735 |  | 442 632 | 400 772 |
| Interest income on other deposits | 1 | 3 |  | **-** | **-** |
|  | **448 807** | **529 032** |  | **446 608** | **527 508** |
| **Interest income calculated using the effective interest method** | **1 996 715** | **689 623** |  | **1 994 516** | **688 099** |
|  |  |  |  |  |  |
| **Interest expenses in national currency** |  |  |  |  |  |
| Interest expenses on deposits | (1 285 996) | (653 277) |  | (1 285 996) | (653 277) |
| Interest expenses on transactions with securities and repo | (917 979) | (132 499) |  | (919 279) | (133 749) |
|  | **(2 203 975)** | **(785 776)** |  | **(2 205 275)** | **(787 026)** |
| **Interest expenses in foreign currency** |  |  |  |  |  |
| Interest expenses on borrowings | (22 735) | (8 680) |  | (22 735) | (8 680) |
| Negative interest expenses on short-term placements | - | (29 024) |  | - | (29 024) |
|  | **(22 735)** | **(37 704)** |  | **(22 735)** | **(37 704)** |
| **Interest expenses** | **(2 226 710)** | **(823 480)** |  | **(2 228 010)** | **(824 730)** |
| Other similar expenses | (277) | (122) |  | (151) | (113) |
| **Net interest expenses and other similar expenses** | **(230 272)** | **(133 979)** |  | **(233 645)** | **(136 744)** |
| (Losses)/gains from transactions, exchange rate differences and revaluation of precious metals | (2 698 172) | 3 047 996 |  | (2 698 202) | 3 048 009 |
| (Losses)/gains from financial instruments measured at fair value through profit and loss | (15 929) | 679 |  | (15 929) | 679 |
| Other income | 29 127 | 34 560 |  | 26 108 | 30 985 |
|  |  |  |  |  |  |
| Losses from securities revaluation | (118 704) | (9 348) |  | (118 704) | (9 348) |
| Impairment losses on financial assets | (3 480) | (37 905) |  | (3 481) | (37 918) |
| Personnel expenses | (148 312) | (103 739) |  | (144 752) | (100 697) |
| Production of national currency | (134) | (15 695) |  | (134) | (15 695) |
| Depreciation and amortisation | (16 520) | (13 855) |  | (16 242) | (13 469) |
| Other operating expenses | (29 982) | (32 962) |  | (29 110) | (32 355) |
| **(Loss)/Profit before tax** | **(3 232 378)** | **2 735 752** |  | (3 234 091) | **2 733 447** |
| Income tax (expense)/ benefit of subsidiary | - | - |  | - | - |
| **NET (LOSS)/PROFIT** | **(3 232 378)** | **2 735 752** |  | **(3 234 091)** | **2 733 447** |
| From Bank’s activity | (3 234 091) | 2 733 447 |  | **(3 234 091)** | **2 733 447** |
| From subsidiary’s activity | 1 713 | 2 305 |  | - | **-** |

*(Continued)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **CONSOLIDATED** | |  | **BANK** | |
|  | **30 June**  **2023** | **30 June**  **2022** |  | **30 June**  **2023** | **30 June**  **2022** |
|  | **MDL’000** | **MDL’000** |  | **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 | (245 664) | (185 597) |  | (245 664) | (185 597) |
| Exchange rate differences from revaluation of foreign currency securities measured at fair value through other comprehensive income | 1 148 | (7 089) |  | 1 148 | (7 089) |
| Impairment losses on foreign currency securities measured at fair value through other comprehensive income | 1 775 | 288 |  | 1 775 | 288 |
|  |  |  |  |  |  |
| **TOTAL COMPREHENSIVE RESULT FOR THE PERIOD** | **(3 475 119)** | **2 543 354** |  | **(3 476 832)** | **2 541 049** |
| Attributable to Bank | (3 475 148) | 2 543 316 |  | (3 476 832) | 2 541 049 |
| Attributable to non-controlling interests | 29 | 38 |  | **-** | **-** |
|  |  |  |  |  |  |
| **CALCULATION OF THE (TOTAL LOSS)/ PROFIT AVAILABLE FOR DISTRUBUTION** | | | | | |
|  |  |  |  |  |  |
| **NET (LOSS)/ PROFIT from Bank’s activity** | **(3 234 091)** | **2 733 447** |  | **(3 234 091)** | **2 733 447** |
| Covering/ (allocation) of unrealized losses/ (gains) from revaluation of foreign currency stocks | 2 713 317 | (2 749 903) |  | 2 713 317 | (2 749 903) |
| Allocation of unrealized gains from revaluation of precious metals | (887) | (7 290) |  | (887) | (7 290) |
| **TOTAL LOSS \*** | **(521 661)** | **(23 746)** |  | **(521 661)** | **(23 746)** |