|  |
| --- |
| **SEPARATE STATEMENT OF COMPREHENSIVE RESULT**  **(unaudited)** |
| **For 3 months ended on 31 March 2023** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | **31 March**  **2023** | | **31 March**  **2022** | | |
| **MDL’000** | | **MDL’000** | | |
|  | |  | |  | | |
| **Interest income on official reserve assets** | |  | |  | | |
| Interest income on short-term placements | | 237 286 | | 17 447 | | |
| Interest income on securities | | 473 285 | | 35 003 | | |
|  | | **710 571** | | **52 450** | | |
| **Interest income on instruments in national currency** | |  | |  | | |
| Interest income on loans and repo | | 2 376 | | 38 418 | | |
| Interest income on securities | | 237 963 | | 195 232 | | |
|  | | **240 339** | | **233 650** | | |
| **Interest income calculated using the effective interest method** | | **950 910** | | **286 100** | | |
|  | |  | |  | | |
|  | |  | |  | | |
| **Interest expenses in national currency** | |  | |  | | |
| Interest expenses on deposits | | (771 335) | | (231 689) | | |
| Interest expenses on transactions with securities and repo | | (507 010) | | (60 869) | | |
|  | | **(1 278 345)** | | **(292 558)** | | |
| **Interest expenses in foreign currency** | |  | |  | | |
| Interest expenses on borrowings | | (11 097) | | (3 859) | | |
| Negative interest expenses on short-term placements | | - | | (13 893) | | |
|  | | **(11 097)** | | **(17 752)** | | |
| **Interest expenses** | | **(1 289 442)** | | **(310 310)** | | |
|  | |  | |  | | |
| Other similar expenses | | (161) | | (59) | | |
|  | |  | |  | | |
| **Net interest expenses and other similar expenses** | | **(338 693)** | | **(24 269)** | | |
|  | |  | |  | | |
| (Losses)/gains from transactions, exchange rate differences and revaluation of precious metals | | (2 325 968) | | 1 483 469 | | |
| Losses on financial assets measured at fair value through profit or loss | | (10 487) | | (701) | | |
| Losses from securities revaluation | | (124 371) | | (4 167) | | |
| Other income | | 10 924 | | 18 028 | | |
| Impairment (losses)/gains on financial assets | | (2 372) | | 139 | | |
| Personnel expenses | | (73 857) | | (42 506) | | |
| Production of national currency | | (61) | | (7 686) | | |
| Depreciation and amortisation | | (7 479) | | (6 572) | | |
| Other operating expenses | | (14 395) | | (18 390) | | |
| **NET (LOSS)/ PROFIT** | | **(2 886 759)** | | **1 397 345** | | |
|  | | **31 March**  **2023** | | **31 March**  **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 | | 275 201 | | (94 189) | | |
| Exchange rate differences from revaluation of foreign currency securities measured at fair value through other comprehensive income | | 8 442 | | (1 733) | | |
| Impairment losses on foreign currency securities measured at fair value through other comprehensive income | | 1 735 | | 55 | | |
|  | |  | |  | | |
| **TOTAL COMPREHENSIVE RESULT FOR THE PERIOD** | | **(2 601 381)** | | **1 301 478** | | |
|  | |  | |  | | |
| **CALCULATION OF THE (TOTAL LOSS)/ PROFIT AVAILABLE FOR DISTRUBUTION** | | | | | | | | |
| **NET (LOSS)/ PROFIT** | | **(2 886 759)** | | **1 397 345** | | |
| Covering/ (allocation) of unrealized losses/ (gains) from revaluation of foreign currency stocks | | 2 355 505 | | (1 240 865) | | |
| Allocation of unrealized gains from revaluation of precious metals | | (3 928) | | (7 480) | | |
|  | |  | |  | | |
| **(TOTAL LOSS) / PROFIT AVAILABLE FOR DISTRIBUTION\*[[1]](#endnote-1)** | | **(535 182)** | | **149 000** | | |

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)