

CONSOLIDATED AND SEPARATE STATEMENT OF COMPREHENSIVE RESULT (audited)

For the year ended 31 December 2025

	CONSOLIDATED		BANK	
	2025	2024	2025	2024
	MDL'000	MDL'000	MDL'000	MDL'000
Interest income on official reserve assets				
Interest income on placements	290,477	586,302	290,477	586,302
Interest income on securities	2,806,938	3,252,937	2,806,938	3,252,937
	3,097,415	3,839,239	3,097,415	3,839,239
Interest income on instruments in national currency				
Interest income on loans	21,243	7,296	20,948	7,074
Interest income on securities	670,049	717,563	667,853	715,728
	691,292	724,859	688,801	722,802
Interest income calculated using the effective interest method	3,788,707	4,564,098	3,786,216	4,562,041
Interest expenses in national currency				
Interest expenses on deposits	(937,548)	(803,525)	(937,548)	(803,525)
Interest expenses on transactions with securities	(391,051)	(376,466)	(393,651)	(379,066)
	(1,328,599)	(1,179,991)	(1,331,199)	(1,182,591)
Interest expenses in foreign currency				
Interest expenses on deposits	(17,886)	-	(17,886)	-
Interest expenses on borrowings	(20,889)	(38,668)	(20,889)	(38,668)
	(38,775)	(38,668)	(38,775)	(38,668)
Interest expenses	(1,367,374)	(1,218,659)	(1,369,974)	(1,221,259)
Other similar expenses	(193)	(396)	(119)	(256)
Net interest income and other similar expenses	2,421,140	3,345,043	2,416,123	3,340,526
(Losses)/Gains from transactions, exchange rate differences and revaluation of precious metals	(2,784,849)	3,317,865	(2,784,846)	3,317,872
Gains/(Losses) on transactions with financial instruments measured at fair value through profit or loss	23,471	(460)	23,471	(460)
Gains/(Losses) on revaluation of securities	54,023	(53,607)	54,023	(53,607)
Other income	93,703	84,292	86,028	76,996
Impairment gains /(losses) on financial assets	8,587	(438)	8,587	(446)
Personnel expenses	(485,553)	(400,830)	(476,543)	(391,641)
Production of national currency	(64,112)	(169,031)	(64,112)	(169,031)
Depreciation and amortisation	(42,571)	(36,537)	(42,018)	(36,066)
Other operating expenses	(96,811)	(79,503)	(93,841)	(78,323)
(Loss)/ Profit before tax	(872,972)	6,006,794	(873,128)	6,005,820
Income tax expense	(44)	(142)	-	-
NET (LOSS)/ PROFIT	(873,016)	6,006,652	(873,128)	6,005,820
From Bank's activity	(873,128)	6,005,820	(873,128)	6,005,820
From subsidiary's activity	112	832	-	-

	CONSOLIDATED		BANK	
	2025	2024	2025	2024
	MDL'000	MDL'000	MDL'000	MDL'000
Other comprehensive income				
<i>Items that are or may be reclassified subsequently to profit or loss</i>				
Revaluation of foreign currency securities measured at fair value through other comprehensive income	145,338	75,205	145,338	75,205
Exchange rate differences from revaluation of foreign currency securities measured at fair value through other comprehensive income	(18,689)	4,154	(18,689)	4,154
Impairment losses on foreign currency securities measured at fair value through other comprehensive income	(13)	693	(13)	693
TOTAL COMPREHENSIVE RESULT FOR THE PERIOD	(746,380)	6,086,704	(746,492)	6,085,872
NET (LOSS)/ PROFIT attributable to:	(873,016)	6,006,652	(873,128)	6,005,820
- Bank	(873,018)	6,006,638	(873,128)	6,005,820
- non-controlling interests	2	14	-	-
TOTAL COMPREHENSIVE RESULT FOR THE PERIOD attributable to:	(746,380)	6,086,704	(746,492)	6,085,872
- Bank	(746,382)	6,086,690	(746,492)	6,085,872
- non-controlling interests	2	14	-	-
CALCULATION OF THE PROFIT AVAILABLE FOR DISTRIBUTION				
NET (LOSS)/ PROFIT from Bank's activity	(873,128)	6,005,820	(873,128)	6,005,820
Coverage / (allocation) of unrealized losses/ (gains) from revaluation of foreign currency stocks	2,753,773	(2,753,773)	2,753,773	(2,753,773)
Allocation of unrealized gains from revaluation of precious metals	(59,829)	(30,106)	(59,829)	(30,106)
PROFIT AVAILABLE FOR DISTRIBUTION	1,820,816	3,221,941	1,820,816	3,221,941