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| **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)