NOTE 26.

# Net gains / (losses) from foreign exchange 

This balance is analysed as follows:
(Thousands of AOA)

|  | 31.12 .2018 | 31.12 .2017 |
| :--- | :---: | ---: |
| Gains arising from currency transactions <br> Gains arising from revaluation of assets and <br> liabilities | $(6,815,076)$ | $3,404,361$ |
|  | $20,271,334$ | 193,060 |

This caption includes the results from foreign exchange differences of monetary assets and liabilities in foreign currency in accordance with the accounting policy described in Note 2.3.

## NOTE 27.

## Staff costs

This balance is analysed as follows:
(Thousands of AOA)

|  | $\mathbf{3 1 . 1 2 . 2 0 1 8}$ | $\mathbf{3 1 . 1 2 . 2 0 1 7}$ |
| :--- | ---: | ---: |
| Wages and salaries | $16,576,036$ | $14,535,900$ |
| Remunerations | $16,576,036$ | $14,535,900$ |
| Mandatory social charges | $1,498,033$ | 626,543 |
| Other staff costs | $4,407,522$ | $4,640,199$ |
|  | $22,481,591$ | $19,802,642$ |

The balance Remunerations includes the amount of AOA 5,857,285 thousand regarding variable remuneration (2017: AOA 4,095,168 thousand) of employees and management bodies for the 2018 period, to be settled in the following year.

The balance Other staff costs includes the amount of AOA 503,727 thousand referring to loans granted to employees and management bodies as defined in IAS 19 (2017: AOA 362,563 thousand).

The number of Bank employees, considering permanent and fixed-term employees, is broken down by professional category, as follows:

|  | 31.12 .2018 | $\mathbf{3 1 . 1 2 . 2 0 1 7}$ |
| :--- | ---: | ---: |
| Senior management functions | 119 | 114 |
| Management functions | 275 | 266 |
| Specific functions | 1,371 | 1,307 |
| Administrative and other functions | 55 | 153 |
|  | 1,820 | 1,840 |

