

Note 33. IMPAIRMENT FOR FINANCIAL ASSETS AT AMORTISED COST

This caption is analysed as follows:

(Thousands of AOA)

	31-12-2019	31-12-2020
Charges for the period net of reversals		
Debt securities (Note 8)	8,014,653	8,695,223
Loand and advances to Customers (Note 9)	20,856,131	25,435,691
Other loans and advances to central banks and credit intitutions (Note 10)	-	388,144
	28,870,784	34,519,058

Note 34. OTHER OPERATING INCOME

This caption is analysed as follows:

(Thousands of AOA)

	31-12-2019	31-12-2020
Other operating income		
Non-recurring income from credit operations	55,495	905,732
Direct and indirect taxes	(4,724,228)	(5,418,676)
Deposit collateral provision	(2,566,238)	(817,912)
Contributions and donations	(674,774)	(359,262)
Other	(485,271)	(998,661)
	(8,395,016)	(6,688,779)

As at 31 December 2020 and 2019, the caption Direct and indirect taxes includes the amount of AOA 2,069,785 thousand and AOA 2,094,457 thousand, respectively, referring to Capital Gains Tax.

As at 31 December 2020, the caption Deposit Guarantee Fund corresponds to payments of the periodic contribution to the Deposit Guarantee Fund, in accordance with BNA Notice no. 1/19 of 11 January. As at 31 December 2019, this caption refers mainly to the payment of the initial capitalisation contribution of the Deposit Guarantee Fund, made in March 2019, which results from the application of a risk weight of 0.23% on the eligible deposits of the previous year, in accordance with BNA Notice no. 1/19 of 11 January.

Note 35. EARNINGS PER SHARE

BASIC EARNINGS PER SHARE

Basic earnings per share are calculated by dividing the net profit attributable to the Bank's shareholders by the weighted average number of ordinary shares outstanding during the year.

(Thousands of AOA)

	31-12-2019	31-12-2020
Net profit attributable to the shareholders of the Bank	30,464,862	15,592,358
(-) Remuneration of perpetual liabilities	-	-
(+) Gains/losses recorded in reserves	-	-
Adjusted net consolidated profit attributable to the shareholders of the Bank	30,464,862	15,592,358
Weighted average number of ordinary shares (thousand)	53,821,603	53,821,603
Weighted average number of treasury stock in portfolio (thousand)	(492,182)	(492,182)
Weighted average number of ordinary shares outstanding (thousands)	53,329,421	53,329,421
Basic earnings per share attributable to the shareholders of the Bank (AOA thousand)	0.57	0.29

DILUTED EARNINGS PER SHARE

Diluted earnings per share are calculated by adjusting the effect of all potential dilutive ordinary shares to the weighted average number of ordinary shares outstanding and to the net profit attributable to the Bank's shareholders.

As at 31 December 2020 and 2019, the diluted earnings per share, considering the effect of treasury stock, is 0.29 and 0.57, respectively.