

(Thousands of AOA)

	31-12-2020 (restated)		
	Income	Expense	Total
Other variable-income securities			
Unidades de participação	1,230,190	-	1,230,190
Crédito a clientes	-	(6,808,003)	(6,808,003)
Derivados	72,647	-	72,647
	<b>1,302,837</b>	<b>(6,808,003)</b>	<b>(5,505,166)</b>

This caption records changes in fair value and the result of the disposal of securities recorded in the financial assets portfolio at fair value through profit or loss, the losses from the settlement of loans and advances to customers whose contractual cash flows do not comply with the SPPI (Solely Payments of Principal and Interest) requirements, in the amount of AOA 797,017 thousand (Note 6), as well as changes in fair value and gains and losses relating to derivatives in the portfolio, as disclosed in Note 2.6.

## NOTE 25

### Net gains/(losses) arising from investments at amortised cost

This caption is analysed as follows:

(Thousands of AOA)

	31-12-2021		
	Income	Expense	Total
<b>BONDS AND OTHER FIXED-INCOME SECURITIES</b>			
Issued by public entities	4,254,411	-	4,254,411
	<b>4,254,411</b>	<b>-</b>	<b>4,254,411</b>

(Thousands of AOA)

	31-12-2020 (restated)		
	Income	Expense	Total
<b>BONDS AND OTHER FIXED-INCOME SECURITIES</b>			
Issued by public entities	12,528,340	-	12,528,340
	<b>12,528,340</b>	<b>-</b>	<b>12,528,340</b>

The balance of this caption is mainly related to the disposal of Treasury Bonds indexed to the US Dollar, associated with the exchange rate reset plan (Notes 2.6 and 8).

## NOTE 26

### Net gains/(losses) arising from foreign exchange differences

This caption is analysed as follows:

(Thousands of AOA)

	31-12-2021	31-12-2020 (restated)
Net gains/(losses) arising from currency transactions	15,331,205	6,049,840
Net gains/(losses) arising from the revaluation of assets and liabilities	3,522,510	(14,086,393)
	<b>18,853,715</b>	<b>(8,036,553)</b>

As at 31 December 2021 and 2020, the caption Net gains/(losses) arising from the revaluation of assets and liabilities includes the foreign exchange gains and losses obtained on the revaluation of the foreign exchange position of monetary assets and liabilities denominated in, or indexed to, foreign currency, in accordance with the accounting policy described in Note 2.4.