

NOTE 34 Other operating income

This caption is analysed as follows:

(Thousands of AOA)		
	31-12-2021	31-12-2020 (restated)
Non-recurrent income on credit operations	369,247	905,732
Direct and indirect taxes	(4,517,363)	(5,418,677)
Deposit guarantee fund	(1,136,447)	(817,912)
Contributions and donations	(197,289)	(359,262)
Other	(3,276,990)	(1,198,389)
	(8,758,842)	(6,888,508)

As at 31 December 2021 and 2020, the caption Direct and indirect taxes includes the amount of AOA 1,121,391 thousand and AOA 2,069,785 thousand, respectively, referring to Capital Gains Tax.

As at 31 December 2021 and 2020, the caption Deposit Guarantee Fund corresponds to payments of the periodic contribution to the Deposit Guarantee Fund, in accordance with BNA Notice No. 01/2019.

NOTE 35 Earnings per share

Basic earnings per share

Basic earnings per share are calculated by dividing net income attributable to the Bank's shareholders by the weighted average number of ordinary shares outstanding, excluding the average number of Treasury shares held by the Bank.

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 2021, Earnings per share are detailed as follows:

(Thousands of AOA)		
	31-12-2021	31-12-2020 (restated)
Individual net profit/(loss) attributable to equity holders of the Bank	3,428,368	(7,778,900)
Weighted average number of ordinary shares issued	53,821,603	53,821,603
Weighted average number of treasury shares in portfolio	(492,182)	(492,182)
Average number of ordinary shares outstanding	53,329,421	53,329,421
Basic earnings per share attributable to equity holders of the Bank (in kwanzas)	64.29	(145.87)
Diluted earnings per share attributable to equity holders of the Bank (in kwanzas)	64.29	(145.87)

NOTE 36 Off-balance sheet accounts

This caption is analysed as follows:

(Thousands of AOA)		
	31-12-2021	31-12-2020 (restated)
Guarantees provided	32,794,696	36,348,557
Commitments to third parties	11,205,264	17,525,228
Liabilities for services rendered	429,186,274	320,989,629
Guarantees received	(2,019,879,468)	(2,389,930,280)
	(1,546,693,234)	(2,015,066,866)