



As at 31 December 2022 and 2021, in accordance with the accounting policy described in Note 2.3., foreign exchange gains and losses on own and customer transactions in foreign currencies, namely hedging of import documentary credits, foreign exchange transactions abroad, direct sale of foreign currency and other similar transactions, are recorded in the caption Profit/(loss) from currency purchase and sale transactions.

Additionally, as at 31 December 2021, the caption Profit/(loss) from currency purchase and sale transactions includes the effect of AOA 12,221,016 thousand, related to the activation of a contractual clause of a CPCV classified under Other assets (Note 15).

As at 31 December 2022 and 2021, the caption Profit/(loss) from 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 2.3.

Note 27

Profit/(loss) from the sale of other assets

This caption is analysed as follows:

(Thousands of AOA)

	31-12-2022	31-12-2021
Subscription of shares in the Pactual Property Fund	-	4,603,592
Promissory contracts	(883,728)	-
	(883,728)	4,603,592

As at 31 December 2022 and 2021, the balance of this caption corresponds mainly to gains obtained from the disposal of non-current assets held for sale (Note 13) and property, plant and equipment (Note 11).

Note 28

Staff costs

This caption is analysed as follows:

(Thousands of AOA)

	31-12-2022	31-12-2021
Wages and salaries	17,435,827	17,774,568
Mandatory social charges	3,474,336	2,992,126
Other staff costs	6,084,116	6,016,903
	26,994,278	26,783,597

As at 31 December 2022 and 2021, the caption Staff costs includes the amount of AOA 4,761 thousand and AOA 426,505 thousand, respectively, relating to the effect of loans and advances to employees and management bodies, in accordance with IAS 19.

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

	31-12-2022	31-12-2021
Senior management functions	105	111
Management functions	328	290
Specific functions	516	483
Administrative and other functions	503	619
	1,452	1,503