



Note 34

Other operating income

This caption is analysed as follows:

	(Thousands of AOA)	
	31-12-2022	31-12-2021
Non-recurrent income on credit operations	224,767	369,247
Direct and indirect taxes	(3,567,459)	(4,517,363)
Deposit guarantee fund	(932,152)	(1,136,447)
Contributions and donations	(278,353)	(197,289)
Other	(2,953,170)	(3,276,990)
	(7,506,367)	(8,758,842)

As at 31 December 2022 and 2021, the caption Direct and indirect taxes includes the amount of AOA 925,912 thousand and AOA 1,212,391 thousand, respectively, referring to Capital Gains Tax.

As at 31 December 2022 and 2021, the caption Deposit Guarantee Fund corresponds to payments of the periodic contribution to the Deposit Guarantee Fund, in accordance with BNA Notice No. 01/19 of 2019 January.

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 2022 and 2021, Earnings per share are detailed as follows:

	(Thousands of AOA)	
	31-12-2022	31-12-2021
Individual net profit/(loss) attributable to shareholders of the Bank	3,498,114	3,428,368
Weighted average number of ordinary shares issued	53,821,603	53,821,603
Weighted average number of treasury shares in portfolio	(841,657)	(492,182)
Average number of ordinary shares outstanding	52,979,946	53,329,421
BASIC EARNINGS PER SHARE ATTRIBUTABLE TO SHAREHOLDERS OF THE BANK (IN AOA)	66.03	64.29
DILUTED EARNINGS PER SHARE ATTRIBUTABLE TO SHAREHOLDERS OF THE BANK (IN AOA)	66.03	64.29