

Note 34 - Other operating income

This caption is analysed as follows:

	AOA thousand	
	12-31-2023	12-31-2022
Non-recurrent income on credit operations	(7,759,948)	(3,567,459)
Direct and indirect taxes	(749,332)	(932,152)
Deposit guarantee fund	(151,610)	(278,353)
Contributions and donations	143,753	224,767
Other	(1,041,463)	(2,953,170)
	(9,558,600)	(7,506,367)

As at December 31, 2023 and 2022, “Direct and indirect taxes” includes the amounts of AOA 2,353,996 thousand and AOA 2,045,669 thousand, respectively, relating to Capital Gains Tax, and includes the amounts of AOA 2,130,958 thousand and AOA 1,213,726 thousand, respectively, relating to Value Added Tax.

As at December 31, 2023, the caption “Deposit guarantee fund” corresponds to payments of the periodic contribution to the Deposit Guarantee Fund, in accordance with BNA Notice 01/19.

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 December 31, 2023 and 2022, Earnings per share are detailed as follows:

	AOA thousand	
	12-31-2023	12-31-2022
Individual net profit/(loss) attributable to shareholders of the Bank	9,106,196	3,498,114
Weighted average number of ordinary shares issued	53,821,603	53,821,603
Weighted average number of treasury shares in portfolio	(841,657)	(841,657)
Average number of ordinary shares outstanding	52,979,946	52,979,946
Basic earnings per share attributable to shareholders of the Bank (in AOA)	171.88	66.03
Diluted earnings per share attributable to shareholders of the Bank (in AOA)	171.88	66.03