

## Note 26 – Net gains/(losses) arising from foreign exchange differences

This caption is analysed as follows:

	AOA thousand	
	31-12-2024	31-12-2023
Profit/(loss) from revaluation of assets and liabilities	10,447,046	20,847,047
Profit/(loss) from currency purchase and sale transactions	18,359,132	7,294,304
Other foreign exchange results	-	4,348,746
	<b>28,806,178</b>	<b>32,490,097</b>

As at 31 December 2024 and 31 December 2023, 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.

As at 31 December 2024 and 31 December 2023, 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”.

## Note 27 – Profit/(loss) from the sale of other assets

This caption is analysed as follows:

	AOA thousand	
	31-12-2024	31-12-2023
Promissory contracts	-	(15,970,776)
Write-offs of property, plant and equipment	286,463	(31,905)
	<b>286,463</b>	<b>(16,002,681)</b>

As at 31 December 2024 and 31 December 2023, 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:

	AOA thousand	
	31-12-2024	31-12-2023
Wages and salaries	18,103,701	18,272,106
Mandatory social charges	2,015,332	3,619,978
Other staff costs	10,002,349	6,603,750
	<b>30,121,382</b>	<b>28,495,834</b>

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

	AOA thousand	
	31-12-2024	31-12-2023
Senior management functions	123	115
Management functions	286	318
Specific functions	556	538
Administrative and other functions	552	525
	<b>1,517</b>	<b>1,496</b>