

Note 34 – Other operating income

This caption is analysed as follows:

	31-12-2024	31-12-2023
Direct and indirect taxes	(8,346,937)	(7,759,948)
Deposit guarantee fund	(1,818,048)	(749,332)
Contributions and donations	(250,729)	(151,610)
Other	3,023,771	(897,710)
	(7,391,943)	(9,558,600)

AOA thousand

As at 31 December 2024 and 31 December 2023, “Direct and indirect taxes” includes (i) the amounts of AOA 4,391,801 thousand and AOA 2,927,319 thousand, respectively, relating to Value Added Tax, and (ii) the amounts of AOA 2,388,718 thousand and AOA 2,353,996 thousand, respectively, relating to Capital Gains Tax.

As at 31 December 2024 and 31 December 2023, the caption “Deposit guarantee fund” corresponds to payments of the periodic contribution to the Deposit Guarantee Fund, in accordance with BNA Notice 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 2024 and 31 December 2023, Earnings per share are detailed as follows:

	31-12-2024	31-12-2023
Individual net profit/(loss) attributable to Shareholders of the Bank	16,818,523	9,106,196
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 Shareholders of the Bank (in AOA)	315.37	170.75
Diluted earnings per share attributable to Shareholders of the Bank (in AOA)	315.37	170.75

AOA thousand