


ISLAMIC BANK OF AFGHANISTAN
 CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
 As at June 30, 2018

As per International Financial Reporting Standards (IFRSs)	Audited 31-Dec-17 ---Afn '000'---		As per Financial Accounting Standards (FAS) of Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI)	Un-Audited 30-Jun-18 ---Afn '000'---	
	Note			Note	
ASSETS			ASSETS		
Cash and cash equivalents	5	7,722,538	Cash and cash equivalents	5	6,552,061
Loans and advances to customers	6	680,379	Murabaha Receivables	6	611,732
Investments	7	4,102,370	Investments:		
Property and equipment		397,876	Investments in Securities	7	283,308
Intangible assets		137,153	Other investments		387,265
Non current assets held for sale		104,958	Property and equipment		391,449
Deferred tax asset		126,955	Intangible assets		136,436
Other assets	8	1,284,801	Non current assets held for sale		107,847
			Deferred tax asset		126,955
			Other assets	8	2,262,140
Total assets		14,557,030	Total assets		10,859,193
EQUITY AND LIABILITIES			LIABILITIES, EQUITY OF INVESTMENT ACCOUNTHOLDERS AND OWNERS'		
Equity			Liabilities		
Share capital	9	1,725,000	Current Account from customers	10	6,182,992
Retained earning	13	(577,209)	Current Account from banks	11	-
			Other liabilities	12	473,931
Total equity		1,147,791	Total liabilities		6,656,923
Liabilities			Equity of Unrestricted Investment Account	10	3,222,337
Deposits from customers	10	12,168,896	Owner's Equity		
Deposits from banks	11	904,333	Share capital	9	1,725,000
Other liabilities	12	336,010	Retained earning	13	(745,067)
Total liabilities		13,409,239	Total Owner's equity		979,933
Total equity and liabilities		14,557,030	Total Liabilities, Equity of Investment Accountholders and Owners' Equity		10,859,193
Contingencies and commitments	14		Contingencies and commitments	14	

The annexed note 1 to 17 form an integral part of these condensed interim financial statements.



 Chairman



 Chief Executive Officer



 Chief Finance Officer