



**Da Afghanistan Bank**  
**Financial Supervision Department**

Form Name: Income Statement  
 EMI Name:   
 Currency: Afghani  
 Date/Period:   
 Frequency: Monthly

| No.      | Items                                  | Total | Line Code  |
|----------|--|-------|------------|
| <b>1</b> | <b><u>Revenue</u></b>                  |       | <b>1</b>   |
| 1a       | Revenue from Commission                |       | 1.1        |
| 1b       | Revenue from Set Up Fee (Handsets)     |       | 1.2        |
| 1c       | Revenue from Airtime Sales             |       | 1.3        |
| 1d       | Professional Services Fee              |       | 1.4        |
| 1e       | Other                                  |       | 1.5        |
| 1f       | Gross Revenue                          |       | 1.6        |
| 1g       | Business Return Tax (BRT)              |       | 1.7        |
| 1h       | <b><u>Total Net Revenue</u></b>        |       | <b>1.8</b> |
| <b>2</b> | <b><u>Costs of Sales</u></b>           |       | <b>2</b>   |
| 2a       | SIM Costs                              |       | 2.1        |
| 2b       | Agent Commission                       |       | 2.2        |
| 2c       | Handset Cost                           |       | 2.3        |
| 2d       | Marketing Cost                         |       | 2.4        |
| 2e       | R & D Cost                             |       | 2.5        |
| 2f       | Other                                  |       | 2.6        |
| 2f       | <b><u>Total Cost of Sales</u></b>      |       | <b>2.7</b> |
| 3        | Gross Profit                           |       | 3          |
| 4        | Gross Margin                           |       | 4          |
| 5        | <b><u>Operating Expenses</u></b>       |       | <b>5</b>   |
| 5a       | Salary                                 |       | 5.1        |
| 5b       | Third Party Services                   |       | 5.2        |
| 5c       | Training                               |       | 5.3        |
| 5d       | License Fees                           |       | 5.4        |
| 5e       | Insurance                              |       | 5.5        |
| 5f       | Miscellaneous                          |       | 5.6        |
| 5g       | Fine                                   |       | 5.7        |
| 5h       | Other                                  |       | 5.8        |
| 5i       | <b><u>Total Operating Expenses</u></b> |       | <b>5.9</b> |
| 6        | EBITDA                                 |       | 6          |
| 7        | EBITDA Margin                          |       | 7          |
| 8        | Depreciation                           |       | 8          |
| 9        | PBT excluding forex Gain or Loss       |       | 9          |
| 10       | Foreign Exchange Gain / (Loss)         |       | 10         |
| 11       | PBT                                    |       | 11         |
| 12       | Income Tax                             |       | 12         |
| 13       | <b><u>Net Income / (Loss)</u></b>      |       | <b>13</b>  |

Head of Finance: \_\_\_\_\_  
*Signature and Date*

Responsible Person: \_\_\_\_\_  
*Signature and Date*