



Bank Sepah

Statement of Comprehensive Profit and Loss

(Amounts in IRR million)	<u>2017-18*</u>	<u>2016-17**</u> <u>(restated)</u>
Net profit (loss)	(33,282,415)	(11,270,607)
Difference resulting from foreign operations conversion	<u>1,628,674</u>	<u>(77,540)</u>
Comprehensive profit (loss) of financial year	(31,653,741)	(11,348,147)
Annual adjustments	<u>(16,732,755)</u>	<u>(5,280,408)</u>
Recognition of general profit from the last year's reporting date	<u>(48,386,496)</u>	<u>(16,628,555)</u>

* Iranian year 1396(21 March 2017-20 March 2018)

** Iranian year 1395 (20 March 2016-20 March 2017)