



DAR ES SALAAM STOCK EXCHANGE PLC

DAR ES SALAAM STOCK EXCHANGE PLC COMBINED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31ST DECEMBER 2023 STATEMENT OF FINANCIAL POSITION (ALL AMOUNTS IN TZS)

	Current Quarter Group	Previous Quarter Group	Previous Year Quarter Group	Current Quarter Company	Current Quarter Subsidiary
ASSETS					
Non Current Assets	31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2023
Property and equipment	144,366,817	152,335,447	208,142,721	128,280,814	16,086,004
Non-current prepayment	3,119,671,834	3,007,773,870	2,819,584,220	3,119,671,834	-
Intangible asset	149,823,062	161,777,716	120,475,837	149,823,062	-
Leasehold land	169,021,238	169,021,238	221,000,238	169,021,238	-
Deferred tax asset	12,864,152	12,864,152	7,230,289	-	12,864,152
Loan to DSE SACCOS	107,142,947	115,444,051	95,842,991	107,142,947	-
Investment in Government Securities	9,555,905,500	9,968,347,573	9,962,896,343	9,555,905,500	-
Investment in Subsidiary	-	-	-	227,867,476	-
	13,258,795,550	13,587,564,047	13,493,172,639	13,467,712,871	28,950,156
Current Assets					
Trade receivables	1,654,947,594	1,430,239,612	1,222,211,767	1,046,602,531	608,345,063
Prepayment & Other Receivables	703,551,419	453,923,953	382,573,484	613,402,307	90,149,112
Corporate Tax Receivables	37,895,494	79,664,527	37,513,036	-	37,895,494
Investment in short term deposit-Amortized Cost	19,170,806,240	17,942,868,777	16,515,731,512	17,961,390,090	1,209,416,150
Cash and cash equivalents	157,964,283	553,202,968	88,577,223	121,495,525	36,468,758
	21,724,965,031	20,459,899,837	18,246,607,023	19,742,890,453	1,982,074,578
TOTAL ASSETS	34,983,760,582	34,047,463,886	31,739,779,662	33,200,603,324	2,011,024,734
SHAREHOLDERS' FUNDS AND LIABILITIES					
Shareholders' Funds					
Ordinary Share Capital DSE	9,529,608,000	9,529,608,000	9,529,608,000	9,529,608,000	-
Share Premium DSE	1,850,374,351	1,850,374,351	1,850,374,351	1,850,374,351	-
Ordinary Share Capital to Subsidiary	-	-	-	-	227,867,476
Retained Earnings	20,078,210,326	18,382,559,057	16,767,237,694	18,798,646,317	1,279,564,009
Car Loan Fund	35,000,000	35,000,000	35,000,000	35,000,000	-
Revaluation Reserve	108,229,200	113,838,000	200,169,000	108,229,200	-
Total Shareholders Funds	31,601,421,877	29,911,379,408	28,382,389,046	30,321,657,868	1,507,431,465
Non-Current Liabilities					
Capital Grants	1,164,620,368	1,126,806,479	1,170,835,120	1,164,620,368	-
Current Liabilities					
Contract Liabilities	1,104,727,329	1,812,216,001	909,265,919	1,104,727,329	-
Trade Creditors and Other Payables	1,112,991,008	1,187,061,998	1,277,289,578	809,397,759	603,593,249
Total Current Liabilities	2,217,718,337	3,009,277,999	2,186,555,497	1,714,125,088	603,593,249
TOTAL SHAREHOLDERS' FUNDS AND LIABILITIES	34,983,760,582	34,047,463,886	31,739,779,662	33,200,603,324	2,011,024,734

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (COMBINED FINANCIAL STATEMENTS) FOR THE QUARTER ENDING 31ST DECEMBER 2023 (AMOUNT IN TZS)

	Current Quarter Group	Previous Quarter Group	Previous Year's Quarter Group	Year to Date Cumulative Group	Previous Year Cumulative Group	Current Quarter Company	Current Quarter Subsidiary
	31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2022	31st December 2023	31st December 2023
Revenue							
Listing Fees	1,123,705,567	1,117,715,881	1,194,321,662	4,653,595,252	3,912,264,655	1,123,705,567	-
Transaction Fees	879,413,327	474,965,202	222,278,121	1,869,919,313	1,708,251,447	593,399,183	-
Registry & CSD Fees	310,859,629	514,091,339	391,530,800	1,679,089,883	926,295,932	-	596,873,773
Investment Income	903,945,068	854,410,136	864,867,574	3,396,869,858	3,123,897,893	868,512,424	35,432,844
Other Revenue	139,513,781	135,902,547	47,961,913	766,870,613	481,778,423	83,613,776	55,900,005
Total	3,357,437,372	3,097,085,105	2,720,960,069	12,366,344,919	10,152,488,349	2,689,230,950	688,206,422
Total Revenue	3,357,437,372	3,097,085,105	2,720,960,069	12,366,344,919	10,152,488,349	2,689,230,950	688,206,422
Operating Costs							
Staff Costs	1,008,130,757	933,210,520	978,613,440	3,987,150,924	3,620,301,535	736,179,024	271,951,733
Administrative Expenses	230,006,644	214,718,980	227,103,064	903,629,401	708,486,246	196,773,531	26,563,886
Operating Expenses	413,231,199	302,150,111	311,290,685	1,239,937,502	1,138,904,718	253,574,575	166,325,851
Total Expenses	1,651,368,600	1,450,079,610	1,517,007,189	6,110,717,827	5,467,692,499	1,186,527,130	464,841,470
Profit Before Tax	1,706,068,772	1,647,005,495	1,203,952,880	6,255,627,092	4,684,795,850	1,482,703,820	223,364,952
Tax Provision	63,337,531	54,469,033	16,473,573	146,923,127	77,676,014	-	63,337,531
Profit After Tax	1,642,731,241	1,592,536,461	1,187,479,307	6,108,703,965	4,607,119,836	1,482,703,820	160,027,421
Basic Earning Per Share	69	67	50	256	193		
Diluted Earning Per Share	69	67	50	256	193		

STATEMENT OF CASHFLOW (COMBINED FINANCIAL STATEMENTS) AS OF 31ST DECEMBER 2023 (ALL AMOUNTS IN TZS)

	Current Quarter (Group)	Current Quarter (Company)	Current Quarter (Subsidiary)
	31st December 2023	31st December 2023	31st December 2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before Tax	1,706,068,772	1,482,703,820	223,364,952
Adjustments :			
Interest received	(903,945,068)	(868,512,424)	(35,432,844)
Depreciation and Ammortization of Intangible Assets	33,233,113	31,015,874	2,217,239
Tax Paid	(12,500,000)	-	(12,500,000)
Operating Cashflows Before Changes in Working Capital Items	829,735,625	645,207,270	184,528,355
(Increase)/Decrease in Trade Receivable	(224,707,981)	(116,183,234)	(108,524,747)
(Increase)/Decrease in Prepayments and other receivables	(211,346,905)	(225,868,872)	14,521,967
Increase/(Decrease) in short term deposits	(1,160,212,649)	(1,196,048,084)	35,835,435
Increase/(Decrease) in Loan to DSE Saccos	8,301,104	8,301,104	-
Increase/(Decrease) in Grants	37,813,889	37,813,889	-
Increase/(Decrease) in contract liabilities	(707,488,672)	(616,238,669)	(91,250,003)
Increase/(Decrease) in Trade Payables and other payables	(151,795,804)	(119,906,425)	(31,889,379)
Increase/(Decrease) in Investment in government securities	412,442,073	412,442,073	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	(1,167,259,319)	(1,170,480,948)	3,221,629
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Earned	903,838,053	868,512,424	35,325,829
Acquisition of Fixed Assets	(22,196,233)	(17,545,334)	(4,650,899)
NET CASH FLOWS FROM INVESTING ACTIVITIES	881,641,820	850,967,090	30,674,730
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend Paid	-	-	-
NET CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	(395,238,705)	(413,636,538)	18,397,853
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	553,202,968	535,132,062	18,070,906
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	157,964,263	121,495,525	36,468,758

Signed By
Mary S. Mniwasa
Acting Chief Executive Officer

Date
31-Jan-24

Lucas Sinkala
Head of Finance

31-Jan-24

Mecklaud Edson
Chief Internal Auditor

31-Jan-24