

DAR ES SALAAM STOCK EXCHANGE PLC

COMBINED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31ST MARCH 2024"

(ALL AMOUNTS IN TZS)

STATEMENT OF FINANCIAL POSITION

	Current Quarter Group	Previous Quarter Group	Previous Year Quarter Group	Current Quarter Company	Current Quarter Subsidiary
ASSETS					
Non Current Assets	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2024
Property and equipment	158,307,044	144,296,817	168,655,266	139,321,752	18,985,292
Non-current prepayment	3,964,441,537	3,119,671,834	2,819,584,220	3,964,441,537	-
Intangible asset	213,488,625	149,823,062	109,548,739	213,488,625	-
Leasehold land	169,021,238	169,021,238	169,021,238	169,021,238	-
Deferred tax asset	23,736,870	12,864,152	12,864,152	-	23,736,870
Loan to DSE SACCOS	94,691,291	107,142,947	136,974,147	94,691,291	-
Investment in Government Securities	10,371,833,718	9,881,550,328	9,964,250,416	10,371,833,718	-
Investment in Subsidiary	-	-	-	227,867,476	-
	14,995,520,323	13,584,370,379	13,380,898,179	15,180,665,637	42,722,162
Current Assets					
Trade receivables	1,531,687,343	1,654,947,592	1,150,961,214	995,267,212	536,420,134
Prepayment & Other Receivables	746,288,002	383,533,571	552,698,870	571,088,178	175,219,824
Corporate Tax Receivables	90,240,189	37,695,494	83,781,090	-	90,240,189
Investment in short term deposit-Amortized Cost	18,632,590,450	19,181,987,062	17,076,743,149	17,372,126,068	1,260,464,382
Cash and cash equivalents	292,043,294	155,981,205	152,820,166	171,078,595	120,964,698
	21,292,849,278	21,414,144,925	19,017,004,489	19,109,540,053	2,183,309,227
TOTAL ASSETS	36,288,369,602	34,998,515,305	32,397,902,667	34,290,205,690	2,226,031,389
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	20,792,886,546	20,069,829,138	18,015,815,115	19,501,069,779	1,291,816,767
Car Loan Fund	35,000,000	35,000,000	35,000,000	35,000,000	-
Revaluation Reserve	108,229,200	108,229,200	113,838,000	108,229,200	-
Total Shareholders Funds	32,316,098,097	31,593,040,689	29,544,635,466	31,024,281,330	1,519,684,243
Non-Current Liabilities					
Capital Grants	1,079,489,982	1,113,134,432	1,157,163,073	1,079,489,982	-
Current Liabilities					
Contract Liabilities	1,064,915,847	1,138,367,329	597,382,953	899,522,851	165,392,996
Trade Creditors and Other Payables	1,804,878,228	1,153,972,855	1,098,721,176	1,286,911,525	517,966,703
Corporate Tax Payable	22,987,446	-	-	-	22,987,446
Total Current Liabilities	2,892,781,522	2,292,340,184	1,696,104,129	2,186,434,377	706,347,146
TOTAL SHAREHOLDERS' FUNDS AND LIABILITIES	36,288,369,602	34,998,515,305	32,397,902,667	34,290,205,690	2,226,031,389

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
(COMBINED FINANCIAL STATEMENTS)
FOR THE QUARTER ENDED 31ST MARCH 2024
(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 March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023	31st March 2024	31st March 2024
Revenue							
Listing Fees	917,808,213	1,123,705,567	1,068,453,053	917,808,213	1,068,453,053	917,808,213	-
Transaction Fees	484,952,977	593,399,183	338,496,737	484,952,977	338,496,737	484,952,977	-
Registry & CSD Fees	384,326,774	652,773,778	305,726,980	384,326,774	305,726,980	-	384,326,774
Investment Income	873,632,480	903,945,068	806,159,625	873,632,480	806,159,625	836,018,033	37,614,447
Other Revenue	52,444,609	50,346,533	83,743,584	52,444,609	83,743,584	97,777,460	-
Total	2,713,165,053	3,324,170,129	2,602,579,979	2,713,165,053	2,602,579,979	2,336,556,683	421,941,221
Total Revenue	2,713,165,053	3,324,170,129	2,602,579,979	2,713,165,053	2,602,579,979	2,336,556,683	421,941,221
Operating Costs							
Staff Costs	1,030,833,686	992,379,375	918,380,859	1,030,833,686	918,380,859	783,500,885	292,665,652
Administrative Expenses	192,681,306	219,853,569	183,915,403	192,681,306	183,915,403	161,182,512	31,498,794
Operating Expenses	239,215,216	394,533,932	253,139,589	239,215,216	253,139,589	195,984,118	43,231,098
Total Expenses	1,462,730,208	1,606,766,875	1,355,435,851	1,462,730,208	1,355,435,851	1,140,667,515	367,395,544
Profit Before Tax	1,250,434,845	1,717,403,253	1,247,144,128	1,250,434,845	1,247,144,128	1,195,889,168	54,545,677
Tax Provision	16,363,703	69,073,128	3,735,858	16,363,703	3,735,858	-	16,363,703
Profit After Tax	1,234,071,142	1,648,330,125	1,243,408,269	1,234,071,142	1,243,408,269	1,195,889,168	38,181,974
Basic Earning Per Share	52	69	52	52	52		
Diluted Earning Per Share	52	69	52	52	52		

STATEMENT OF CASHFLOW
(COMBINED FINANCIAL STATEMENTS)
AS OF 31ST MARCH 2024
(AMOUNT IN TZS)

	Current Quarter (Group)	Current Quarter (Company)	Current Quarter (Subsidiary)
	31st March 2024	31st March 2024	31st March 2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before Tax	1,250,434,845	1,195,889,168	54,545,677
Adjustments :			
Interest received	(873,632,480)	(836,018,033)	(37,614,447)
Depreciation and Ammortization of Intangible Assets	36,385,701	33,946,007	2,439,695
Tax Paid	(37,500,000)	-	(37,500,000)
Operating Cashflows Before Changes in Working Capital Items	375,688,066	393,817,142	(18,129,075)
(Increase)/Decrease in Trade Receivable	123,260,249	51,335,319	71,924,930
(Increase)/Decrease in Prepayments and other receivables	(407,977,316)	(277,683,719)	(130,293,597)
Increase/(Decrease) in short term deposits	549,396,612	600,444,844	(51,048,231)
Increase/(Decrease) in Loan to DSE Saccoss	12,451,656	12,451,656	-
Increase/(Decrease) in Grants	(33,644,450)	(33,644,450)	-
Increase/(Decrease) in contract liabilities	(73,451,482)	(238,844,478)	165,392,996
Increase/(Decrease) in Trade Payables and other payables	650,905,374	636,531,920	14,373,454
Increase/(Decrease) in investment in government securities	(490,283,390)	(490,283,390)	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	706,345,320	654,124,844	52,220,476
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Earned	873,632,480	836,018,033	37,614,447
Acquisition of Fixed Assets	(955,554,194)	(950,215,210)	(5,338,983)
NET CASH FLOWS FROM INVESTING ACTIVITIES	(81,921,713)	(114,197,178)	32,275,464
CASH FLOWS FROM FINANCING ACTIVITIES			
NET CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	136,062,068	51,566,148	84,495,940
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	155,981,224	119,512,447	36,468,758
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	292,043,293	171,078,595	120,964,698

Signed By
Mary S. Mniwasa
Acting Chief Executive Officer

Date
30-APR-24

Lucas Sinkala
Head of Finance

30-APR-24

Mecklaud Edson
Chief Internal Auditor

30-APR-24