



CENTRAL SECURITIES CLEARING SYSTEM PLC

2026 HALF YEAR UNAUDITED FINANCIAL STATEMENTS

STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2026

	COMPANY	
<i>In thousands of Nigerian Naira</i>	30 Jun 2026 Unaudited	31 Dec 2025 Audited
Assets		
Non-current assets		
Property and equipment	4,298,140	4,532,925
Intangible assets	618,087	491,511
Equity-accounted investee	1,541,437	1,541,437
Investment in subsidiary	10,000	10,000
Investment securities	45,048,918	39,591,713
Total non-current assets	51,516,582	46,167,586
Current assets		
Cash and cash equivalents	7,176,110	14,672,213
Trade receivables	942,984	178,563
Other assets	3,714,308	1,780,163
Total current assets	11,833,401	16,630,940
Total assets	63,349,983	62,798,526
Equity		
Share capital	5,000,000	5,000,000
Retained earnings	40,065,501	39,418,330
Fair value reserve	(586,591)	(626,369)
Actuarial reserve	1,669	1,669
Total Equity	44,480,579	43,793,631
Non-current liabilities		
Deferred tax liabilities	277,463	277,463
Lease Liability	86,360	140,240
Total non-current liabilities	363,824	417,703
Current liabilities		
Intercompany payables	10,000	10,000
Payables and Accruals	7,914,530	2,591,099
Current tax liabilities	3,503,441	3,822,754
Other liabilities	6,980,854	12,066,585
Lease liability	96,755	96,755
Total current liabilities	18,505,580	18,587,192
Total Liabilities	18,869,404	19,004,895
Total equity and liabilities	63,349,983	62,798,526

STATEMENTS OF PROFIT OR LOSS FOR THE HALF YEAR ENDED 30 JUNE 2026

	COMPANY	
<i>In thousands of Nigerian Naira</i>	30 Jun 2026 Unaudited	30 Jun 2025 Audited
Fees	16,373,895	7,664,357
Products and Services	1,427,774	1,157,372
Other operating income	777,611	801,615
Total operating income	18,579,280	9,623,343
Depreciation and Amortisation Cost	974,919	822,647
Staff cost	3,279,072	2,275,633
Administrative expenses	3,121,686	2,198,917
Products and Services	249,740	192,520
Other expenses	800,198	592,436
Total operating expenses	8,425,614	6,082,153
Operating profit	10,153,666	3,541,190
Investment income	3,096,153	2,642,735
Finance Cost	-	39,893
Profit before tax	13,249,819	6,144,033
Tax provisions/(reversal)	(3,702,648)	(687,425)
Profit after tax	9,547,171	5,456,608
RELEVANT RATIOS		
Earning Per Share (eps) (kobo)	190.9	109.1
Diluted Earning Per Share (eps) (kobo)	190.9	109.1

Mr. Shehu Shantali
Managing Director/CEO
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