



UN-AUDITED FINANCIAL STATEMENTS FOR SIX MONTHS ENDED 30 JUNE 2026

STATEMENT OF COMPREHENSIVE INCOME

	Period Ended 30 June 2026 Kshs	Period Ended 30 June 2025 Kshs		Period Ended 30 June 2026 Kshs	Period Ended 30 June 2025 Kshs
Income			Share Capital and Reserves		
Brokerage Commission	76,502,711	48,442,875	Paid Up Ordinary Share Capital	269,505,980	269,505,980
Interest/investment Income	32,623,000	31,605,217	Preference share capital	106,006,355	106,006,355
Advisory income	4,203,000	7,840,018	Share Premium	10,533,233	10,533,233
Dividend income	33,213	2,291,935	Revenue Reserves	198,247,222	135,810,596
Unrealized Forex gain	44,136	-	Revaluation reserves	41,286,740	(41,926,545)
Total Income	113,406,060	90,180,045	Total Shareholders Funds	625,579,530	479,929,619
Expenses			Non-current Liabilities		
Direct Expenses	1,421,971	2,062,994	Shareholder loans	38,135,608	109,762,705
Legal & Professional fees	7,191,436	7,617,915	Lease liabilities	-	6,373,791
Employee Costs	39,249,993	29,992,564		38,135,608	116,136,496
Directors' Emoluments	1,801,545	1,503,788	Current Liabilities		
Rent Expense	4,327,267	4,314,151	Client Creditors	350,553,502	178,071,968
Operational & Administrative Expenses	8,583,543	8,120,493	Amounts due to Stock Brokers	29,779,400	-
Provision for trading gains/losses	1,567,650	444,827	Amounts due to related parties	17,427,904	17,200,370
Depreciation Expense	1,024,180	875,639	Trade Payables	81,978,389	25,570,901
Interest Expense	5,700,000	9,829,998	Accrued Expenses	20,407,553	18,267,876
Total Expenses	70,867,584	64,762,369	Lease Liabilities	6,373,797	5,248,673
Profit before tax	42,538,476	25,417,676	Tax payable	1,835,748	520,089
Tax	(13,055,556)	(7,887,995)	Total Current Liabilities	508,356,292	244,879,877
Profit after tax	29,482,920	17,529,681	TOTAL EQUITY AND LIABILITIES	1,172,071,430	840,945,992

STATEMENT OF FINANCIAL POSITION

	Period Ended 30 June 2026 Kshs	Period Ended 30 June 2025 Kshs		Period Ended 30 June 2026 Kshs	Period Ended 30 June 2025 Kshs
Non Current Assets			OTHER DISCLOSURES		
Property, Plant and Equipment	5,920,402	6,187,988	Capital Strength		
Investment in subsidiaries/associates	70,589,286	70,589,286	Paid up capital	386,045,568	386,045,568
Deferred Tax Asset	206,742	8,584,275	Minimum capital required	150,000,000	250,000,000
Investment in CDSC/NSE	52,902,724	41,599,292	Excess	236,045,568	136,045,568
Investment in quoted securities	137,200,000	63,140,000	Shareholders' Funds		
Investment in Government Securities	5,405,742	38,562,561	Total shareholders' funds	625,579,530	479,929,619
Right of use asset	3,888,169	7,776,341	Minimum shareholders' funds required	150,000,000	250,000,000
Total Non Current Assets	276,113,065	236,439,743	Excess	475,579,530	229,929,619
Current Assets			Liquid Capital		
Client Debtors	51,576,041	13,233,246	Liquid Capital	187,955,220	183,060,461
Amounts due from other Brokers	-	10,946,426	Minimum Liquid Capital (the higher of Kshs 50M and 8% of liabilities)	50,000,000	30,000,000
Trade Receivables	248,915,577	149,111,902	Excess	137,955,220	153,060,461
Investment in equities/fixed income securities	107,589,258	97,770,458	Client Funds		
Client's Cash & Bank Balances	407,118,243	175,971,203	Total client creditors	350,553,502	178,071,968
Office Cash & Bank Balances	80,759,246	157,473,014	Total Clients' cash & bank balances	407,118,243	175,971,203
Total Current Assets	895,958,365	604,506,249	Excess/(Deficit)	56,564,741	(2,100,765)
TOTAL ASSETS	1,172,071,430	840,945,992	Mumo Muthengi	David Ngaine	
			Vice-Chairman	Chief Executive	