

A STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30TH JUNE 2024

	2024 KShs	2023 KShs
Revenue	104,975,545	125,852,565
Direct costs	<u>(3,451,890)</u>	<u>(8,090,230)</u>
Gross profit	110,523,655	117,762,335
Administrative expenses	(64,589,783)	(70,293,971)
Operating expenses	<u>(23,645,905)</u>	<u>(52,630,916)</u>
Operating Profit	13,287,967	(5,162,552)
Net Finance Cost	<u>(10,813,576)</u>	<u>19,136,889</u>
Profit / (Loss) before tax	2,474,391	13,974,337
Income tax expense /credit	<u>(742,317)</u>	<u>(4,192,301)</u>
Profit for the period	1,732,074	9,782,036
Other comprehensive income, net of tax	—	—
Total comprehensive income for the year	<u>1,732,074</u>	<u>9,782,036</u>

C OTHER DISCLOSURES

	2024 KShs	2023 KShs
1. Capital Strength		
a. Paid Up Capital	156,490,200	156,490,200
b. Minimum Capital Required	(30,000,000)	(30,000,000)
(a-b) Excess/ (Deficiency)	126,490,200	126,490,200
2. Shareholders Funds		
a.Total Shareholders Funds	175,549,022	166,301,370
b.Minimum Shareholders' Funds Received	(30,000,000)	(30,000,000)
(a-b) Excess/ (Deficiency)	145,549,022	136,301,370
3.Liquid Capital		
For Investment Banks,Stock Brokers and Dealers		
a.Liquid Capital	261,641,244	139,593,091
b.Minimum Liquid Capital	(30,000,000)	(30,000,000)
(the higher of Ksh 30M and 8% of liabilities)		
(a-b) Excess/ (Deficiency)	231,641,244	109,593,091
4.Client Funds (where applicable)		
a.Total Clients Creditors	(167,853,352)	(159,853,634)
b.Total Clients cash, assets and bank balances	210,784,415	175,352,613
c.Excess/ (Deficiency)	42,931,063	15,498,979

B STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2024

	2024 KShs	2023 KShs
Non Current Assets		
Property and Equipment	7,986,806	13,573,259
Deferred Tax Asset	5,506,164	251,636
Right of Use Asset	<u>4,991,252</u>	<u>10,475,781</u>
Total Non Current Assets	18,484,222	24,300,676
Current Assets		
Trade and other receivables	71,301,414	21,187,904
Current tax receivable	16,109,121	11,259,097
Bank and cash balances - Operating Accounts	51,599,146	179,778,249
Bank and cash balances - Client Monies	210,784,415	309,907,392
Total clients cash and bank balances	<u>262,383,561</u>	<u>489,685,641</u>
Total Current Assets	<u>349,794,096</u>	<u>522,132,642</u>
TOTAL ASSETS	<u>368,278,318</u>	<u>546,433,318</u>
Share Capital and Reserves		
Share Capital	156,490,200	156,490,200
Retained Earnings	17,326,748	29,890,426
Net income	1,732,074	9,782,036
Others (share application pending allotment)	—	—
Total Shareholders funds	175,549,022	196,162,662
Non Current Liabilities		
Other Non Current liabilities(Lease Liability)	7,984,870	14,882,121
Total Non Current liabilities	<u>7,984,870</u>	<u>14,882,121</u>
Current Liabilities		
Client creditors	167,853,352	259,563,206
Trade and other payables	16,891,074	75,825,329
Tax payable	—	—
Total Current Liabilities	<u>184,744,426</u>	<u>335,388,535</u>
TOTAL EQUITY AND LIABILITIES	<u>368,278,318</u>	<u>546,433,318</u>

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