UNAUDITED FINANCIAL STATEMENTS AND OTHER DISCLOSURES FOR THE PERIOD ENDED 30 JUNE 2026

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	UNAUDITED JUN-26 KSHS '000'	UNAUDITED JUN-25 KSHS '000'
Income		
Commissions income	465,004	191,009
Interest income	16,463	5,326
Exchange losses	(673)	(60)
Total income	**480,794**	**196,275**
Expenses		
Employee costs	42,017	34,583
Directors' emoluments	1,881	1,908
Professional fees	6,927	1,785
Operational and administrative expenses	13,453	7,207
Marketing expenses	10,000	1,250
Depreciation expenses	1,726	998
Amortization expenses	5,033	2,189
Total expense	**81,037**	**49,920**
Operating profit	**399,757**	**146,355**
Finance costs	533	335
Profit before tax	**399,224**	**146,020**
Current income tax charge	122,403	43,806
Profit after tax	**276,821**	**102,214**

STATEMENT OF FINANCIAL POSITION	UNAUDITED JUN-26 KSHS '000'	UNAUDITED JUN-25 KSHS '000'
Assets		
Non-current assets		
Property and equipment	14,548	4,263
Right of use assets	11,325	5,917
Intangible assets	15,317	11,307
Deferred income tax	6,699	2,510
Investment in government securities and corporate bond	54,421	-
Other assets	346	-
Total non-current assets	**102,656**	**23,997**
Current assets		
Cash and bank balances	348,337	152,852
Trade and other receivables	86,779	51,521
Total current assets	**435,116**	**204,373**
Total assets	**537,772**	**228,370**
Equity and Liabilities		
Share capital and reserves		
Paid up ordinary share capital	50,000	50,000
Revenue reserves	405,422	130,925
Revaluation reserve	577	-
Total Shareholders' funds	**455,999**	**180,925**
Non-current liabilities		
Other non-current liabilities	12,476	6,575
Total non-current liabilities	**12,476**	**6,575**
Current liabilities		
Current income tax	40,506	30,803
Accrued expenses	27,912	9,749
Due to related parties	495	-
Lease obligations	384	318
Total current liabilities	**69,297**	**40,870**
Total equity and liabilities	**537,772**	**228,370**

OTHER DISCLOSURES	UNAUDITED JUN-26 KSHS '000'	UNAUDITED JUN-25 KSHS '000'
Capital strength		
a. Paid up capital	50,000	50,000
b. Minimum capital required	10,000	10,000
(a-b) Excess/(deficiency)	**40,000**	**40,000**
Shareholders'Funds		
a. Total shareholders' funds	455,999	180,925
b. Minimum shareholders' funds required	10,000	10,000
(a-b) Excess/(deficiency)	**445,999**	**170,925**
a. Liquid capital	321,270	112,300
b. Minimum liquid capital (the higher of Kshs 5M and 8% of liabilities)	5,513	5,000
(a-b) Excess/(deficiency)	**315,757**	**107,300**
Clients' Funds		
a. Total Clients creditors	19,259	4,944
b. Total Clients' Cash and Bank Balances	19,259	4,944
c. Excess/deficiency	-	-

BY ORDER OF THE BOARD

Daniel Ndonye
CHAIRMAN
26-08-2026

