

SUMMARY OF AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2025

A) STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	31-Dec-25 Kshs	31-Dec-24 Kshs
1.0 Income		
1.1 Brokerage Commissions	42,089,036	21,621,044
1.2 Dividends Income	-	1,864,791
1.3 Interest Income	5,190,821	5,271,543
1.4 Other Income	3,138,211	12,334,532
1.5 Total Income	50,418,068	41,091,910
2.0 Expenses		
2.1 Direct Expenses	9,113,554	7,071,933
2.2 Professional Fees	589,370	691,857
2.3 Legal Fees	693,030	1,454,650
2.4 Employee Costs	7,360,775	10,180,652
2.5 Directors Allowances & Expenses	2,337,974	1,426,903
2.6 Operational & Administrative Expenses	9,774,238	10,670,214
2.7 Depreciation Expenses	374,391	369,410
2.8 Amortization Expenses	96,490	121,346
2.9 Total Expenses	30,339,822	31,986,965
3.0 Profit Before Tax	20,078,246	9,104,945
4.0 Tax	(3,297,165)	(3,171,089)
5.0 (Loss) Profit After Tax	16,781,081	5,933,856
6.0 Proposed Dividends	NIL	NIL
7.0 Retained (Loss)/ Earnings	16,781,081	5,933,856

2.8 Other Current Assets	609,424	1,221,066
2.9 Total Current Assets	125,034,944	116,767,775
2.10 Total Assets	152,449,959	152,385,880
3.0 Share Capital and Reserves		
3.1 Paid Up Ordinary Share Capital	275,706,360	275,706,360
3.2 Share Premium	210,000	210,000
3.3 Share Application Money	NIL	NIL
3.4 Revenue Reserves	(211,343,036)	(207,386,928)
3.5 Revaluation Reserves	23,761,862	23,761,862
3.6 Proposed Dividends	NIL	NIL
3.7 Total Shareholders Funds	88,335,186	92,291,294
4.0 Current Liabilities		
4.1 Clients Creditors	59,464,671	56,336,534
4.2 Accrued Expenses and other payables	2,509,040	3,318,757
4.3 Tax Payables	2,141,062	439,295
4.4 Total Current Liabilities	64,114,773	60,094,586
4.5 Total Equity and Liabilities	152,449,959	152,385,880

OTHER DISCLOSURES

1. Capital Strength		
a. Paid Up Capital	275,706,360	275,706,360
b. Minimum Capital Required	50,000,000	50,000,000
(a-b) Excess	225,706,360	225,706,360

2. Shareholders Funds		
a. Total Shareholders Funds	88,335,186	92,291,294
b. Minimum Shareholders' Funds Required	50,000,000	50,000,000
(a-b) Excess	38,335,186	42,291,294

3. Liquid Capital For Investment Banks, Stock Brokers and Dealers		
a. Liquid Capital	60,920,171	56,673,189
b. Minimum Liquid Capital (the higher of Kshs 30 M and 8% of liabilities)	30,000,000	30,000,000
(a-b) Excess	30,920,171	26,673,189

4. Clients Funds		
a. Total Clients Creditors	59,464,671	56,336,534
b. Total Clients' Cash and Bank Balances	59,464,670	57,156,226
c. Excess	(1)	819,692

B) STATEMENT OF FINANCIAL POSITION

1.0 Non Current Assets		
1.1 Property Plant & Equipment	2,028,590	2,181,985
1.2 Investments in Subsidiary Companies	10,000	10,000
1.3 Deferred Tax Asset	151,278	8,142,981
1.4 Intangible Assets	25,225,147	25,283,139
1.5 Other Long Term Assets	NIL	NIL
1.6 Total Non Current Assets	27,415,015	35,618,105
2.0 Current Assets		
2.1 Trade Receivables	18,484,784	18,035,768
2.2 Prepayments	1,585,660	385,985
2.3 Service and Other Deposits	17,602,879	16,719,160
2.4 Investments in Government Securities	21,931,708	14,045,545
2.5 Marketable Securities	2,297,823	3,500,000
2.6 Office Cash and Bank Balances	3,057,996	5,704,025
2.7 Clients Cash and Bank Balances	59,464,670	57,156,226

The above statement of profit and loss and other comprehensive income and statement of financial position are extracts from the company's financial statements audited by Malinda & Associates, Certified Public Accountants and have received an unqualified opinion. The financial statements were approved by the Board of Directors on 24 March 2026.

SIGNED ON BEHALF OF SUNTRA INVESTMENTS LTD
DAVID KINYUA WAWERU



DIRECTOR

SUSAN WAITHIRA KAGUNDU



DIRECTOR