

ALTREE CAPITAL KENYA LIMITED

SUMMARY OF AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

A) Statement of Comprehensive Income

	31-Dec-25	31-Dec-24
	(Kshs '000')	(Kshs '000')
1.0 Income		
1.2 Advisory/Consultancy Fees	1,936	-
1.3 Interest Income	144	179
1.7 Exchange gains/(loss)	(166)	(1,930)
1.13 Other Income	136	106
1.14 Total Income	2,050	(1,646)
2.0 Expenses		
2.2 Professional fees	450	654
2.5 Directors Emoluments	100	95
2.6 Operational and Administrative expenses	1,034	445
2.11 Total Expenses	1,584	1,194
3.0 Operating Profit/Loss	466	(2,840)
4.0 Finance Costs	-	-
5.0 Profit/loss Before tax	466	(2,840)
6.0 Tax	-	-
7.0 Profit /loss after tax	466	(2,840)

OTHER DISCLOSURES

1. Capital Strength		
a. Paid Up Capital	12,931	12,931
b. Minimum Capital Required	10,000	10,000
(a-b) Excess /Deficiency	2,931	2,931
2. Shareholders Funds		
a. Total Shareholders Funds	10,583	10,116
b. Minimum Shareholders' Funds required	10,000	10,000
(a-b) Excess/ Deficiency	583	116
3. Liquid Capital		
For Fund Managers		
a. Liquid Capital	10,205	9,876
b. Minimum Liquid Capital (the higher of Kshs 5 M and 8% of liabilities)	5,000	5,000
(a-b) Excess/Deficiency	5,205	4,876

B) Statement of Financial Position

	31-Dec-25	31-Dec-24
	(Kshs '000')	(Kshs '000')
1.0 Non Current Assets		
1.1 Property Plant & Equipment	-	-
1.15 Total Non Current Assets	-	-
2.0 Current Assets		
2.4 Prepayments	223	240
2.11 Office cash and bank balances	10,405	10,306
2.12 Other current assets	155	-
2.13 Total Current Assets	10,783	10,546
2.14 TOTAL ASSETS	10,783	10,546
3.0 Share Capital And Reserves		
3.1 Paid Up Ordinary Share Capital	12,931	12,931
3.4 Revenue reserves	(4,164)	(4,631)
3.6 Capital reserves	1,816	1,816
3.9 Total Shareholders funds	10,583	10,116
5.0 Current Liabilities		
5.3 Amounts due to related parties	-	-
5.7 Accrued expenses	105	130
5.12 Other Current Liabilities	95	300
5.13 Total Current Liabilities	200	430
5.14 TOTAL EQUITY AND LIABILITIES	10,783	10,546

The results were extracted from the audited financial statements of Altree Capital Kenya Limited for the year ended 31 December 2025. Financial statements were audited by PACTI LLP and received an unqualified opinion.