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kidnest



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STATEMENT OF COMPREHENSIVE INCOME	Unaudited 30 June 2026	Unaudited 30 June 2025
	Shs'000	Shs'000
Income		
Fund management fees	703,356	446,556
Unrealised gain/(loss) on investments	7,795	(895)
Interest income	26,008	13,014
Other income	3,909	1,633
Total income	741,068	460,308
Expenses		
Direct expenses	140,821	93,684
Professional fees	2,501	5,364
Legal fees	504	941
Employee costs	209,934	139,220
Insurance and service charges	8,708	8,379
Directors' emoluments	13,370	19,091
Operational and administration expenses	114,288	68,562
Depreciation expenses	3,022	1,798
Amortization expenses	7,082	22,766
Total expenses	500,230	359,805
Operating profit	240,838	100,503
Finance costs	8,688	1,824
Profit before tax	232,150	98,679
Income tax expense	69,645	-
Profit after tax	162,505	98,679

UNIT TRUST FUNDS (USD)	BRITAM USD MONEY MARKET FUND		BRITAM USD FIXED INCOME FUND	
STATEMENT OF COMPREHENSIVE INCOME	Unaudited	Unaudited	Unaudited	Unaudited
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	USD'000	USD'000	USD'000	USD'000
Income				
Interest and dividend income	53	8	542	352
Realized gain on investments	3	-	46	9
Fair value gain on investments	-	-	16	-
Total income	56	8	604	361
Expenses				
Service fees	(18)	(3)	(185)	(94)
Profit before income tax	38	5	419	267
Income tax	-	-	-	-
Profit after tax	38	5	419	267
Other comprehensive income/(loss)	-	-	-	-
Total comprehensive income for the year	38	5	419	267

STATEMENT OF FINANCIAL POSITION	Unaudited 30 June 2026	Audited 31 December 2025	Unaudited 30 June 2026	Audited 31 December 2025
	USD'000	USD'000	USD'000	USD'000
Assets				
Financial assets at amortized cost				
- Government securities	1,237	272	12,307	10,850
Financial assets at fair value through profit or loss				
- Quoted ordinary shares	-	-	-	-
- Corporate bonds	-	-	516	-
Deposits with financial institutions	516	69	4,773	4,161
Bank and cash balances	10	-	-	21
Total assets	1,763	341	17,596	15,032
Equity				
Unit holders' balances	1,746	340	17,534	14,999
Total equity	1,746	340	17,534	14,999
Liabilities				
Current liabilities	17	1	62	33
Total equity and liabilities	1,763	341	17,596	15,032

UNIT TRUST FUNDS (KES)	BRITAM MONEY MARKET FUND		BRITAM BALANCED FUND		BRITAM EQUITY FUND		BRITAM BOND PLUS FUND		BRITAM SPECIAL FIXED INCOME FUND	
STATEMENT OF COMPREHENSIVE INCOME	Unaudited 30 June 2026	Unaudited 30 June 2025	Unaudited 30 June 2026	Unaudited 30 June 2025	Unaudited 30 June 2026	Unaudited 30 June 2025	Unaudited 30 June 2026	Unaudited 30 June 2025	Unaudited 30 June 2026	Unaudited 30 June 2025
	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000
Income										
Interest and dividend income	1,281,222	675,775	10,794	8,002	15,339	10,118	2,352,724	1,091,009	232,692	212,477
Realised gain / (loss) on investments	45,066	16,859	2,392	3,022	-	(1,293)	113,983	55,140	4,928	-
Fair value gain / (loss) on investments	10,132	290,738	7,302	8,429	42,374	22,245	4,195	-	(61,138)	688,612
Other incomes	-	-	201	48	1,007	242	-	-	1,400,785	1,116
Total income	1,336,420	983,372	20,689	19,501	58,720	31,312	2,470,902	1,146,149	1,577,267	902,205
Expenses										
Service fees	(197,163)	(117,812)	(4,630)	(4,727)	(6,495)	(3,558)	(549,756)	(225,352)	(10,302)	(15,008)
Profit before income tax	1,139,257	865,560	16,059	14,774	52,225	27,754	1,921,146	920,797	1,566,965	887,197
Income tax	-	-	-	-	-	-	-	-	-	-
Profit after tax	1,139,257	865,560	16,059	14,774	52,225	27,754	1,921,146	920,797	1,566,965	887,197
Other comprehensive (loss)/income	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income for the year	1,139,257	865,560	16,059	14,774	52,225	27,754	1,921,146	920,797	1,566,965	887,197
STATEMENT OF FINANCIAL POSITION	Unaudited 30 June 2026	Audited 31 December 2025	Unaudited 30 June 2026	Audited 31 December 2025	Unaudited 30 June 2026	Audited 31 December 2025	Unaudited 30 June 2026	Audited 31 December 2025	Unaudited 30 June 2026	Audited 31 December 2025
	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000	Shs'000
Assets										
Financial assets at amortized cost										
- Government securities	1,118,684	1,081,465	120,349	129,505	-	-	41,951,129	25,557,306	195,888	-
- Corporate securities	-	-	-	-	-	-	-	-	312,685	482,262
Financial assets at fair value through profit or loss										
- Quoted ordinary shares	-	-	54,660	41,869	293,968	224,011	-	-	-	-
- Offshore funds	-	-	-	-	-	-	-	-	1,339,434	1,374,503
- Government securities	14,020,436	11,830,590	-	-	-	-	-	-	3,164,540	3,580,880
- Corporate securities	-	-	-	-	-	-	257,153	-	-	-
- Other funds	-	-	27,448	27,429	62,032	64,001	-	-	765,040	791,728
Deposits with financial institutions	1,598,503	2,254,009	53,919	29,630	57,714	70,564	2,398,934	3,833,577	849,817	40,034
Other receivables	-	-	105	58	3,083	245	-	-	451	451
Bank and cash balances	155,357	70,912	1,035	826	174	354	968,108	131,301	398,170	22,645
Total assets	16,892,980	15,236,976	257,516	229,317	416,971	359,175	45,575,324	29,522,184	7,026,025	6,292,503
Equity										
Unit holders' balances	16,708,046	15,192,333	255,136	228,177	414,627	357,896	45,187,342	29,420,428	7,003,873	6,270,896
Total equity	16,708,046	15,192,333	255,136	228,177	414,627	357,896	45,187,342	29,420,428	7,003,873	6,270,896
Liabilities										
Current liabilities	184,934	44,643	2,380	1,140	2,344	1,279	387,982	101,756	22,152	21,607
Total equity and liabilities	16,892,980	15,236,976	257,516	229,317	416,971	359,175	45,575,324	29,522,184	7,026,025	6,292,503

Dr. Joe Muchekehu
Chairman

Ms. Irene Mutooni
Director

Mr. Barack Obatsa, CFA
Chief Executive Officer