



ORIENT ASSET MANAGERS LIMITED.

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Approved and regulated by the Capital Markets Authority

**ORIENT ASSET UMBRELLA FUND FINANCIAL STATEMENTS
KASHA MONEY MARKET FUND**

1 STATEMENT OF COMPREHENSIVE INCOME	12 Months Ended 31st DEC 2022 Audited KShs'000'	12 Months Ended 31st DEC 2021 Audited KShs'000'
Income		
Interest income	13,113	11,738
Realized gain/losses on available for sale financial assets	68	332
Other income/loss	20	-
Total income	13,201	12,070
Expenses		
Operating expenses	2,066	2,609
Provision for expected credit losses on financial assets	372	6
Total expenses	2,438	2,615
Profit/loss before Tax	-	
Tax	10,763	9,454
Profit/loss after Tax	-	-
	10,763	9,454
2 STATEMENT OF FINANCIAL POSITION		
	12 Months Ended 31st DEC 2022 Audited KShs'000'	12 Months Ended 31st DEC 2021 Audited KShs'000'
Non-current assets		
Investments in government securities	13,097	13,798
Investments in corporate paper	30,037	30,314
Investments in unit trust	2,989	3,024
Total non-current assets	46,122	47,136
Current assets		
Cash and bank balances	51	3
Investments in bank deposits	68,510	70,203
Other current assets	-	-
Total current assets	68,561	70,205
TOTAL ASSETS	114,683	117,341
Share capital and reserves		
Unit holders balances	102,116	106,158
Retained profits	10,763	9,454
TOTAL SHAREHOLDER FUNDS	112,879	115,612
Current liabilities		
Other liabilities	1,804	1,730
Total current liabilities	1,804	1,730
TOTAL EQUITY AND LIABILITIES	114,683	117,341

HIFADHI FIXED INCOME FUND

1 STATEMENT OF COMPREHENSIVE INCOME	12 Months Ended 31st DEC 2022 Audited KShs'000'	12 Months Ended 31st DEC 2021 Audited KShs'000'
Income		
Interest income	15,749	15,064
Realized gain/losses on available for sale financial assets	3	3,485
Other income/loss	11	-
Total income	15,764	18,550
Expenses		
Operating expenses	3,841	4,188
Provision for expected credit losses on financial assets	1,499	(1,010)
Total expenses	5,340	3,178
Profit/loss before tax	10,424	15,372
Tax	-	-
Profit/loss after tax	10,424	15,372
2 STATEMENT OF FINANCIAL POSITION		
	12 Months Ended 31st DEC 2022 Audited KShs'000'	As at 31st DEC 2021 Audited KShs'000'
Non-current assets		
Investments in government securities	91,164	90,330
Investments in corporate paper	34,598	34,711
Total non-current assets	125,762	125,041
Current assets		
Cash and bank balances	0.20	2
Investments in bank deposits	4,166	2,731
Other current assets	-	-
Total current assets	4,166	2,733
TOTAL ASSETS	129,928	127,774
Share capital and reserves		
Unit holders balances	117,038	110,007
Retained profits	10,424	15,372
TOTAL SHAREHOLDERS FUNDS	127,462	125,379
Current liabilities		
Other liabilities	2,466	2,395
Total current liabilities	2,466	2,395
TOTAL EQUITY AND LIABILITIES	129,928	127,774

Titus K Muya
Chairman

Jacqueline Oyuyo-Githinji
Independent Non-Executive Director



Beat Inflation by Investing in our

Hifadhi 9.84%
Fixed Income Fund ANNUAL RETURN

Talk to us today ▶ 0726 559 822 / 0733 559 822