



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

1 STATEMENT OF COMPREHENSIVE INCOME	12 Months Ended 31 st DEC 2021 Audited KSh's'000'	12 Months Ended 31 st DEC 2020 Audited KSh's'000'
Income		
Interest income	11,738	8,088
Realized gain/losses on available for sale financial assets	332	(413)
Total income	12,070	7,675
Expenses		
Operating expenses	2,615	2,859
Total expenses	2,615	2,859
Profit/loss before Tax	9,455	4,816
Tax	-	-
Profit/loss after Tax	9,454	4,816
2 STATEMENT OF FINANCIAL POSITION		
	As at 31 st DEC 2021 Audited KSh's'000'	As at 31 st DEC 2020 Audited KSh's'000'
Non-current assets		
Investments in government securities	13,798	48,236
Investments in corporate paper	30,314	15,831
Investments in unit trust	3,024	2,739
Total non-current assets	47,136	66,806
Current assets		
Cash and bank balances	3	104
Investments in bank deposits	70,203	16,243
Total current assets	70,206	16,347
TOTAL ASSETS	117,342	83,153
Share capital and reserves		
Unit holders balances	106,158	76,307
Retained profits	9,454	4,816
TOTAL SHAREHOLDER FUNDS	115,612	81,123
Current liabilities		
Other liabilities	1,730	2,030
Total current liabilities	1,730	2,030
TOTAL EQUITY AND LIABILITIES	117,342	83,153

HIFADHI FIXED INCOME FUND

1 STATEMENT OF COMPREHENSIVE INCOME	12 Months Ended 31 st DEC 2021 Audited KSh's'000'	12 Months Ended 31 st DEC 2020 Audited KSh's'000'
Income		
Interest income	15,064	14,160
Realized gain/losses on available for sale financial assets	3,486	(129)
Total income	18,550	14,031
Expenses		
Operating expenses	3,178	5,585
Total expenses	3,178	5,585
Profit/ loss before tax	15,372	8,446
Tax	-	-
Profit/ loss after tax	15,372	8,446
2 STATEMENT OF FINANCIAL POSITION		
	As at 31 st DEC 2021 Audited KSh's'000'	As at 31 st DEC 2020 Audited KSh's'000'
Non-current assets		
Investments in government securities	90,330	80,540
Investments in corporate paper	34,711	35,212
Total non-current assets	125,041	115,752
Current assets		
Cash and bank balances	2	48
Investments in bank deposits	2,731	4,246
Total current assets	2,733	4,294
TOTAL ASSETS	127,774	120,046
Share capital and reserves		
Unit holders balances	110,007	108,586
Retained profits	15,372	8,446
TOTAL SHAREHOLDERS FUNDS	125,379	117,032
Current liabilities		
Other liabilities	2,395	3,014
Total current liabilities	2,395	3,014
TOTAL EQUITY AND LIABILITIES	127,774	120,046

The above statement of financial position and the statement of profit or loss and other comprehensive income for the year then ended are extracts from the financial statements that were audited by RSM Eastern Africa LLP and received an unqualified opinion. The financial statements were approved by the Corporate Trustees on 28th March 2022 and signed on its behalf by:

Titus K Muya | Chairman • **Jacqueline Oyuyo-Githinji** | Independent Non-Executive Director

Let us help you grow your Money

1 KASHA MONEY MARKET FUND

- ★ Minimum investment is **KES 5,000/-**
- ★ Current interest rates **8.40%** pa (Net of Management Fees and Gross of tax)

2 HIFADHI FIXED INCOME FUND

- ★ Minimum investment is **KES 100,000/-**
- ★ Current interest rates between **9.47%** pa (Net of Management Fees and Gross of tax)

