



ORIENT ASSET UMBRELLA FUND FINANCIAL STATEMENTS

Kasha Money Market Fund

1 STATEMENT OF COMPREHENSIVE INCOME	12 Months Ended 31 st DEC 2024 Audited KShs '000'	12 Months Ended 31 st DEC 2023 Audited KShs '000'
Income		
Interest income	23,813	14,986
Realized gain/losses on available for sale financial assets	-	(676)
Unrealized gain/losses on available for sale financial assets	4,672	(770)
Other income/loss	1,048	53
Total income	29,533	13,593
Expenses		
Operating expenses	4,175	3,290
Provision for expected credit losses on financial assets	520	(529)
Total expenses	4,694	2,761
Profit/loss before Tax	24,839	10,832
Tax	-	-
Profit/loss after Tax	24,839	10,832

2 STATEMENT OF FINANCIAL POSITION	12 Months Ended 31 st DEC 2024 Audited KShs '000'	12 Months Ended 31 st DEC 2023 Audited KShs '000'
Non-current assets		
Investments in government securities	78,025	47,774
Investments in corporate paper	30,304	13,770
Investments in unit trust	-	2,986
Total non-current assets	108,329	64,530
Current assets		
Cash and bank balances	79	1,921
Investments in bank deposits	69,781	54,810
Other current assets	-	-
Total current assets	69,859	56,731
TOTAL ASSETS	178,188	121,261
Share capital and reserves		
Unit holders balances	152,758	108,496
Retained profits	24,839	10,832
TOTAL SHAREHOLDER FUNDS	177,597	119,328
Current liabilities		
Other liabilities	591	1,933
Total current liabilities	591	1,933
TOTAL EQUITY & LIABILITIES	178,188	121,261

Hifadhi Fixed Income Fund

1 STATEMENT OF COMPREHENSIVE INCOME	12 Months Ended 31 st DEC 2024 Audited KShs '000'	12 Months Ended 31 st DEC 2023 Audited KShs '000'
Income		
Interest income	17,183	16,829
Realized gain/losses on available for sale financial assets	-	-
Unrealized gain/losses on available for sale financial assets	9,504	(15,955)
Other income/loss	(247)	36
Total income	26,440	910
Expenses		
Operating expenses	2,417	3,919
Provision for expected credit losses on financial assets	33	(1,424)
Total expenses	2,450	2,495
Profit/loss before tax	23,991	(1,585)
Tax	-	-
Profit/loss after tax	23,991	(1,585)

2 STATEMENT OF FINANCIAL POSITION	12 Months Ended 31 st DEC 2024 Audited KShs '000'	12 Months Ended 31 st DEC 2023 Audited KShs '000'
Non-current assets		
Investments in government securities	88,981	80,222
Investments in corporate paper	20,338	18,867
Total non-current assets	109,320	99,089
Current assets		
Cash and bank balances	-	76
Investments in bank deposits	7,996	21,661
Other current assets	-	-
Total current assets	7,996	21,737
TOTAL ASSETS	117,315	120,828
Share capital and reserves		
Unit holders balances	92,724	119,625
Retained profits	23,991	(1,585)
TOTAL SHAREHOLDERS FUNDS	116,715	118,040
Current liabilities		
Other liabilities	600	2,788
Total current liabilities	600	2,788
TOTAL EQUITY & LIABILITIES	117,315	120,828

Titus K Muya - Chairman

Jacqueline Oyuyo-Githinji - Independent Non-Executive Director

Kasha
Money Market Fund



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