

EQUITY INVESTMENT BANK LIMITED UNIT TRUST FUNDS
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
DECEMBER 31, 2025



STATEMENT OF COMPREHENSIVE INCOME	MONEY MARKET FUND		BALANCED FUND	
	AUDITED YEAR ENDED DECEMBER 31, 2025 (KSHS '000')	AUDITED YEAR ENDED DECEMBER 31, 2024 (KSHS '000')	AUDITED YEAR ENDED DECEMBER 31, 2025 (KSHS '000')	AUDITED YEAR ENDED DECEMBER 31, 2024 (KSHS '000')
Income				
Investment income	8,592	18,820	1,457	2,118
Total income	8,592	18,820	1,457	2,118
Expenses				
Operating expenses	(3,417)	(4,076)	(831)	(651)
Total expenses	(3,417)	(4,076)	(831)	(651)
Profit before income tax	5,175	14,744	626	1,467
Income tax expense	-	-	-	-
Profit for the year	5,175	14,744	626	1,467
Other comprehensive income	-	-	430	626
Total Comprehensive Income for the year	5,175	14,744	1,056	2,093
Statement of financial position				
Assets				
Investment in government securities	76,707	97,927	7,291	13,219
Deposits with financial institutions	16,200	5,919	8,774	2,249
Cash and bank balances	829	134	147	10
Other trade receivables	112	111	-	-
Total assets	93,848	104,091	16,212	15,478
Liabilities				
Unit holder funds and reserves	91,885	101,891	15,007	14,082
Due to related party	211	254	35	34
Payables and accruals	1,752	1,946	1,170	1,362
Unallocated unit holders funds	-	-	-	-
Total liabilities	93,848	104,091	16,212	15,478

These financial statements are extracts from the books of accounts as audited by PricewaterhouseCoopers LLP. The same have received an unqualified opinion.

Signed: Clifford James Sacks 
 Director, Equity Investment Bank Limited

Signed: Dr. James Mwangi, CBS 
 Director, Equity Investment Bank Limited