

# CYTONN ASSET MANAGERS LIMITED AND CYTONN UNIT TRUST SCHEME

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Cytonn Asset Managers is Regulated by (CMA) Capital Markets Authority & (RBA) Retirement Benefits Authority

## AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2025

### CYTONN ASSET MANAGERS LIMITED

STATEMENT OF COMPREHENSIVE INCOME	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)
Revenue	46,918,162	29,351,803
Investment Income	1,513,790	1,646,892
	<b>48,431,952</b>	<b>30,998,695</b>
Administrative Expenses	(50,086,025)	(36,648,043)
Tax	(444,380)	(665,503)
Profit for the period	<b>(2,098,453)</b>	<b>(6,314,851)</b>

### STATEMENT OF FINANCIAL POSITION

	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)
<b>NON CURRENT ASSET</b>		
Property, Plant and Equipment	34,686,006	34,768,997
Deferred Tax	9,939	182
<b>Total Non-Current Asset</b>	<b>34,695,945</b>	<b>34,769,179</b>

### CURRENT ASSETS

Commercial Papers	11,260,834	12,063,487
Trade and Other Receivables	18,738,745	19,238,152
Cash and Cash Equivalents	370,365	555,500
<b>Total Current Asset</b>	<b>30,389,944</b>	<b>30,899,689</b>
<b>TOTAL ASSETS</b>	<b>65,085,889</b>	<b>65,668,868</b>

### CAPITAL AND RESERVES

Share Capital	31,500,000	31,500,000
Retained Earnings	13,473,078	15,571,534
<b>Total Equity</b>	<b>44,973,078</b>	<b>47,071,534</b>

### CURRENT LIABILITIES

Trade and Other Payables	19,762,111	17,742,293
Tax Payable	350,700	855,041
<b>Total Current Liabilities</b>	<b>20,112,811</b>	<b>18,597,334</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>65,085,889</b>	<b>65,668,868</b>

### OTHER DISCLOSURES

	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)
<b>1. CAPITAL STRENGTH</b>		
a. Paid Up-Capital	31,500,000	31,500,000
b. Minimum Capital Required	10,000,000	10,000,000
(a-b) Excess/Deficiency	<b>21,500,000</b>	<b>21,500,000</b>
<b>2. SHAREHOLDER'S FUNDS</b>		
a. Total Shareholders' Funds	44,973,078	47,349,552
b. Minimum Shareholders funds required	10,000,000	10,000,000
(a-b) Excess/Deficiency	<b>34,973,078</b>	<b>37,349,552</b>
<b>3. LIQUID CAPITAL</b>		
a. Liquid Capital	9,340,195	11,399,947
b. Minimum Liquid Capital (the higher of Ksh 5M and 8% of Liability)	5,000,000	5,000,000
(a-b) Excess/Deficiency	<b>4,340,195</b>	<b>6,399,947</b>

### CYTONN UNIT TRUST SCHEME

STATEMENT OF COMPREHENSIVE INCOME	MONEY MARKET FUND (KES)		MONEY MARKET FUND (USD)		EQUITY FUND(DORMANT)		BALANCED FUND(DORMANT)		AFRICA FINANCIAL SERVICES FUND(DORMANT)	
	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)
Investment Income	233,912,417	140,574,429	3,519,400	3,028,563	-	6,748	-	192,938	60	323,005
Fair Value Gain/(Loss) on Investment	-	-	10,894	10,894	-	21,800	-	(94,688)	-	(132,788)
	<b>233,912,417</b>	<b>140,574,429</b>	<b>3,519,400</b>	<b>3,039,457</b>	-	<b>279,548</b>	-	<b>78,250</b>	<b>60</b>	<b>190,217</b>
Operating Expenses	(63,216,643)	(45,936,747)	(813,952)	(1,318,918)	(71,003)	(25,164)	(76,100)	(271,919)	(10,566)	(210,639)
Profit for the Period	<b>170,695,774</b>	<b>94,637,682</b>	<b>2,705,448</b>	<b>1,711,229</b>	<b>(71,003)</b>	<b>274,384</b>	<b>(76,100)</b>	<b>(143,669)</b>	<b>(10,506)</b>	<b>(19,422)</b>

### STATEMENT OF FINANCIAL POSITION

	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)
<b>ASSETS</b>										
Investments	1874,323,885	1,086,237,784	47,364,788	47,775,312	2,766	62,471	-	86,099	183	1,452
Bank Balances	78,283,774	47,633,964	1,251,961	132,426	25	-	-	25	9,723	344
<b>Total Assets</b>	<b>1,952,606,329</b>	<b>1,333,841,748</b>	<b>48,616,739</b>	<b>48,907,738</b>	<b>2,791</b>	<b>62,471</b>	-	<b>86,099</b>	<b>10,886</b>	<b>2,396</b>
<b>LIABILITIES</b>										
Trade Payables	79,141,000	38,913,978	10,406,727	10,129,098	94,718	83,420	68,301	79,015	123,390	104,400
<b>Total Liabilities</b>	<b>79,141,000</b>	<b>38,913,978</b>	<b>10,406,727</b>	<b>10,129,098</b>	<b>94,718</b>	<b>83,420</b>	<b>68,301</b>	<b>79,015</b>	<b>123,390</b>	<b>104,400</b>
<b>NET ASSETS</b>	<b>1,873,465,329</b>	<b>1,094,927,770</b>	<b>38,210,012</b>	<b>38,828,640</b>	<b>(91,927)</b>	<b>(20,949)</b>	<b>(68,301)</b>	<b>7,084</b>	<b>(12,504)</b>	<b>(102,004)</b>
<b>FUND BALANCE</b>										
Unit Holders Funds	1,873,465,329	1,094,927,770	38,210,012	38,828,640	(91,927)	(20,949)	(68,301)	7,084	(12,504)	(102,004)
<b>MEMBERS FUNDS</b>	<b>1,873,465,329</b>	<b>1,094,927,770</b>	<b>38,210,012</b>	<b>38,828,640</b>	<b>(91,927)</b>	<b>(20,949)</b>	<b>(68,301)</b>	<b>7,084</b>	<b>(12,504)</b>	<b>(102,004)</b>

### CYTONN HIGH YIELD FUND

STATEMENT OF COMPREHENSIVE INCOME	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)
Investment Income	133,889,339	94,982,067
Operating Expenses	(25,390,489)	(26,381,922)
Profit for the Period	<b>108,498,850</b>	<b>68,600,145</b>

### STATEMENT OF FINANCIAL POSITION

	31 <sup>st</sup> Dec 2025(Ksh)	31 <sup>st</sup> Dec 2024(Ksh)
<b>ASSETS</b>		
Investments	780,301,297	518,409,957
Bank Balances	20,153,595	6,517,867
<b>Total Assets</b>	<b>800,454,892</b>	<b>524,927,824</b>
<b>LIABILITIES</b>		
Other Payables	22,470,920	16,334,233
<b>Total Liabilities</b>	<b>22,470,920</b>	<b>16,334,233</b>
<b>NET ASSETS</b>	<b>777,983,972</b>	<b>508,593,591</b>
<b>FUND BALANCE</b>		
Unit Holders Funds	777,983,972	508,593,591
<b>MEMBERS FUNDS</b>	<b>777,983,972</b>	<b>508,593,591</b>

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The above full year audited financial statements are from the company's financial records for the period ended 31st December 2025, which were approved by the board of directors on 27th March 2026

CySuites Work Spaces, Church Rd Westlands, Nairobi, Kenya

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Investment Income	153,790	1,646,892
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Administrative Expenses	(50,086,025)	(36,648,043)
Tax	(444,380)	(665,503)
<b>Profit for the period</b>	<b>(2,098,453)</b>	<b>(6,314,851)</b>

### STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION	31 <sup>st</sup> Dec 2025 (Ksh)	31 <sup>st</sup> Dec 2024 (Ksh)
<b>NON CURRENT ASSET</b>		
Property, Plant and Equipment	34,686,006	34,768,997
Deferred Tax	9,939	182
<b>Total Non-Current Asset</b>	<b>34,695,945</b>	<b>34,769,179</b>
<b>CURRENT ASSETS</b>		
Commercial Papers	11,280,834	12,063,487
Trade and Other Receivables	18,738,745	18,281,552
Cash and Cash Equivalents	370,365	555,050
<b>Total Current Asset</b>	<b>30,389,944</b>	<b>30,899,689</b>
<b>TOTAL ASSETS</b>	<b>65,085,889</b>	<b>65,668,868</b>

### CAPITAL AND RESERVES

Share Capital	31,500,000	31,500,000
Retained Earnings	13,473,078	15,717,534
<b>Total Equity</b>	<b>44,973,078</b>	<b>47,071,534</b>

### CURRENT LIABILITIES

Trade and Other Payables	19,762,111	17,742,293
Tax Payable	350,700	855,041
<b>Total Current Liabilities</b>	<b>20,112,811</b>	<b>18,597,334</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>65,085,889</b>	<b>65,668,868</b>

### OTHER DISCLOSURES

OTHER DISCLOSURES	31 <sup>st</sup> Dec 2025 (Ksh)	31 <sup>st</sup> Dec 2024 (Ksh)
<b>1. CAPITAL STRENGTH</b>		
a. Paid Up-Capital	31,500,000	31,500,000
b. Minimum Capital Required	10,000,000	10,000,000
<b>(a-b) Excess/Deficiency</b>	<b>21,500,000</b>	<b>21,500,000</b>
<b>2. SHAREHOLDER'S FUNDS</b>		
a. Total Shareholders' Funds	44,973,078	47,349,552
b. Minimum Shareholders funds required	10,000,000	10,000,000
<b>(a-b) Excess/Deficiency</b>	<b>34,973,078</b>	<b>37,349,552</b>
<b>3. LIQUID CAPITAL</b>		
a. Liquid Capital	9,340,195	11,399,947
b. Minimum Liquid Capital (the higher of Ksh 5M and 5% of Liability)	5,000,000	5,000,000
<b>(a-b) Excess/Deficiency</b>	<b>4,340,195</b>	<b>6,399,947</b>

### CYTONN UNIT TRUST SCHEME

STATEMENT OF COMPREHENSIVE INCOME	MONEY MARKET FUND (KES)		MONEY MARKET FUND (USD)		EQUITY FUND(DORMANT)		BALANCED FUND(DORMANT)		AFRICA FINANCIAL SERVICES FUND(DORMANT)	
	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)
Investment Income	233,912,417	140,574,429	3,519,400	3,028,563	-	67,818	-	193,238	60	223,005
Fair Value Gain/(Loss) on Investment	-	-	-	10,894	-	21,900	-	(14,588)	-	(32,788)
<b>233,912,417</b>	<b>140,574,429</b>	<b>3,519,400</b>	<b>3,039,467</b>	<b>-</b>	<b>279,218</b>	<b>-</b>	<b>78,250</b>	<b>60</b>	<b>190,217</b>	<b>(203,639)</b>
Operating Expenses	(83,216,643)	(45,598,747)	(893,952)	(1,328,128)	(7,003)	(251,364)	(76,900)	(221,900)	(10,540)	(203,639)
<b>Profit for the Period</b>	<b>170,695,774</b>	<b>94,975,682</b>	<b>2,705,448</b>	<b>1,711,339</b>	<b>(71,003)</b>	<b>27,884</b>	<b>(76,900)</b>	<b>(143,650)</b>	<b>(10,500)</b>	<b>(13,422)</b>

### STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)	31 <sup>st</sup> -Dec 2025(Ksh)	31 <sup>st</sup> -Dec 2024(Ksh)
<b>ASSETS</b>										
Investments	1,874,332,615	1,086,237,784	47,364,788	47,775,312	2,766	62,471	-	86,099	1163	1,452
Bank Balances	78,283,714	47,603,964	1,251,951	1,824,426	25	-	-	9,723	944	944
<b>Total Assets</b>	<b>1,952,606,329</b>	<b>1,133,841,748</b>	<b>48,616,739</b>	<b>48,957,738</b>	<b>2,791</b>	<b>62,471</b>	<b>-</b>	<b>86,099</b>	<b>10,886</b>	<b>2,396</b>
<b>LIABILITIES</b>										
Trade Payables	79,141,000	38,913,978	10,406,727	10,129,098	94,718	83,420	68,301	79,015	104,400	104,400
<b>Total Liabilities</b>	<b>79,141,000</b>	<b>38,913,978</b>	<b>10,406,727</b>	<b>10,129,098</b>	<b>94,718</b>	<b>83,420</b>	<b>68,301</b>	<b>79,015</b>	<b>123,390</b>	<b>104,400</b>
<b>NET ASSETS</b>	<b>1,873,465,329</b>	<b>1,094,927,770</b>	<b>38,210,012</b>	<b>38,828,640</b>	<b>(91,927)</b>	<b>(20,949)</b>	<b>(68,301)</b>	<b>7,084</b>	<b>(112,504)</b>	<b>(102,004)</b>
<b>FUND BALANCE</b>										
Unit Holders Funds	1,873,465,329	1,094,927,770	38,210,012	38,828,640	(91,927)	(20,949)	(68,301)	7,084	(112,504)	(102,004)
<b>MEMBERS FUNDS</b>	<b>1,873,465,329</b>	<b>1,094,927,770</b>	<b>38,210,012</b>	<b>38,828,640</b>	<b>(91,927)</b>	<b>(20,949)</b>	<b>(68,301)</b>	<b>7,084</b>	<b>(112,504)</b>	<b>(102,004)</b>

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**Disclosure:** Cytonn Money Market Fund is a product of Cytonn Asset Managers Ltd, which is regulated by the Capital Markets Authority

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