

HALF YEAR UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2025

CYTONN ASSET MANAGERS LIMITED

STATEMENT OF COMPREHENSIVE INCOME	30 th Jun 2025 (Ksh)	30 th Jun 2024 (Ksh)
Revenue	19,205,696	10,503,286
Investment Income	632,927	750,839
	19,838,623	11,254,125
Administrative Expenses	(2,406,438)	(682,560)
Tax	-	(471,470)
Profit for the period	(4,226,015)	1,100,095

STATEMENT OF FINANCIAL POSITION	30 th Jun 2025 (Ksh)	31 st Dec 2024 (Ksh)
NON CURRENT ASSET		
Investment Property	34,520,000	34,520,000
Property, Plant and Equipment	1,071,731	248,997
Deferred Tax	182	182
Total Non-Current Asset	35,591,913	34,769,179
CURRENT ASSETS		
Commercial Papers	7,755,505	12,063,487
Trade and Other Receivables	18,886,563	19,281,152
Cash and Cash Equivalents	987,211	555,050
Total Current Asset	27,629,284	30,899,689
TOTAL ASSETS	63,221,197	65,668,868

EQUITY AND LIABILITIES		
Paid up Share Capital	31,500,000	31,500,000
Retained Earnings	11,525,517	15,751,534
Total Equity	43,025,517	47,071,534

CURRENT LIABILITIES		
Trade and Other Payables	19,388,870	17,742,293
Tax Payable	806,810	855,041
Total Current Liabilities	20,195,680	18,597,334
TOTAL EQUITY & LIABILITIES	63,221,197	65,668,868

OTHER DISCLOSURES	30 th Jun 2025 (Ksh)	31 st Dec 2024 (Ksh)
1. CAPITAL STRENGTH		
a. Paid Up-Capital	31,500,000	31,500,000
b. Minimum Capital Required	10,000,000	10,000,000
(a-b) Excess/Deficiency	21,500,000	21,500,000
2. SHAREHOLDER'S FUNDS		
a. Total Shareholders' Funds	43,025,517	47,071,534
b. Minimum Shareholders funds required	10,000,000	10,000,000
(a-b) Excess/Deficiency	33,025,517	37,071,534
3. LIQUID CAPITAL		
a. Liquid Capital	6,489,276	6,964,247
b. Minimum Liquid Capital (the higher of Ksh 5M and 8% of Liability	5,000,000	5,000,000
(a-b) Excess/Deficiency	1,489,276	1,964,247

CYTONN UNIT TRUST SCHEME

STATEMENT OF COMPREHENSIVE INCOME	MONEY MARKET FUND (KES)		EQUITY FUND		BALANCED FUND		AFRICA FINANCIAL SERVICES FUND		MONEY MARKET FUND (USD)	
	30 th Jun 2025 (Ksh)	30 th Jun 2024 (Ksh)	30 th Jun 2025 (Ksh)	30 th Jun 2024 (Ksh)	30 th Jun 2025 (Ksh)	30 th Jun 2024 (Ksh)	30 th Jun 2025 (Ksh)	30 th Jun 2024 (Ksh)	30 th Jun 2025 (Ksh)	30 th Jun 2024 (Ksh)
Investment Income	113,094,827	53,385,539	-	55,209	-	91,565	-	47,204	2,375,432	1393,908
Fair Value Gains/(Loss) on Investment	-	-	-	247,800	-	23,231	-	134,580	-	9,457
	113,094,827	53,385,539	-	302,509	-	114,796	-	181,784	2,375,432	1,203,365
Operating Expenses	(29,553,631)	(24,514,383)	(50,000)	(863,551)	(50,000)	(67,465)	(5)	(88,138)	(51,219)	(64,925)
Profit for the Period	83,541,196	28,871,156	(50,000)	139,358	(50,000)	(52,669)	36	32,650	1,864,213	1,098,440

STATEMENT OF FINANCIAL POSITION	30 th Jun 2025 (Ksh)	31 st Dec 2024 (Ksh)	30 th Jun 2025 (Ksh)	31 st Dec 2024 (Ksh)	30 th Jun 2025 (Ksh)	31 st Dec 2024 (Ksh)	30 th Jun 2025 (Ksh)	31 st Dec 2024 (Ksh)	30 th Jun 2025 (Ksh)	31 st Dec 2024 (Ksh)
ASSETS										
Investments	1,602,045,025	1,086,237,784	8,471	62,471	7,799	86,099	1,173	1,452	50,012,829	47,775,312
Bank Balances	80,370,252	47,603,963	-	-	-	-	20,267	944	4,982,050	1,924,426
Total Assets	1,683,415,287	1,133,841,747	8,471	62,471	7,799	86,099	21,440	2,396	54,994,879	48,557,738
LIABILITIES										
Trade Payables	44,800,435	38,913,978	79,420	83,420	50,715	79,015	123,409	104,400	10,002,529	10,183,300
Total Liabilities	44,800,435	38,913,978	79,420	83,420	50,715	79,015	123,409	104,400	10,002,529	10,183,300
NET ASSETS	1,638,614,852	1,094,927,769	(70,949)	(20,949)	(42,916)	7,084	(101,969)	(102,004)	44,992,350	38,774,638
FUND BALANCE										
Unit Holders Funds	1,638,614,852	1,094,927,769	(70,949)	(20,949)	(42,916)	7,084	(101,969)	(102,004)	44,992,350	38,774,638
MEMBERS FUNDS	1,638,614,852	1,094,927,769	(70,949)	(20,949)	(42,916)	7,084	(101,969)	(102,004)	44,992,350	38,774,638

CYTONN HIGH YIELD FUND

STATEMENT OF COMPREHENSIVE INCOME	30 th Jun 2025 (Ksh)	30 th Jun 2024 (Ksh)
Investment Income	60,417,771	39,698,360
Operating Expenses	(7,735,952)	(11,072,046)
Profit for the Period	42,681,759	28,626,314

STATEMENT OF FINANCIAL POSITION	30 th Jun 2025 (Ksh)	31 st Dec 2024 (Ksh)
ASSETS		
Investments	604,148,846	518,410,957
Bank Balances	9,166,783	6,516,866
Total Assets	613,315,629	524,927,823
LIABILITIES		
Other Payables	11,895,144	16,334,233
Total Liabilities	11,895,144	16,334,233
NET ASSETS	601,420,485	508,593,590
FUND BALANCE		
Unit Holders Funds	601,420,485	508,593,590
MEMBERS FUNDS	601,420,485	508,593,590

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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

The above half year unaudited financial statements are from the company's financial records for the period ended 30th June 2025 which were approved by the board of directors on 14th August 2025.