

CAPITAL A INVESTMENT BANK LIMITED

SUMMARY OF AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

A) Statement of Comprehensive Income		
	31-Dec-24	31-Dec-23
1.0 Income	(Kshs '000')	(Kshs '000')
1.1 Brokerage Commissions	119,107	26,362
1.3 Interest Income	29,373	402
1.7 Exchange gains/(loss)	(2,893)	(687)
1.13 Other Income	86	-
1.14 Total Income	145,673	26,076
2.0 Expenses		
2.1 Direct expenses	27,820	5,382
2.2 Professional fees	4,225	1,387
2.3 Legal fees	-	13
2.4 Employee costs	19,540	4,178
2.5 Directors Emoluments	200	100
2.6 Operational and Administrative expenses	22,251	5,648
2.8 Depreciation expenses	1,636	206
2.11 Total Expenses	75,673	16,913
3.0 Operating Profit	70,000	9,164
4.0 Finance Costs	-	2,774
5.0 Profit/loss Before tax	70,000	11,938
6.0 Tax	(8,494)	(3,581)
7.0 Profit /loss after tax	61,506	8,357
OTHER DISCLOSURES		
1. Capital Strength		
a. Paid Up Capital	300,000	50,000
b. Minimum Capital Required	250,000	50,000
(a-b) Excess /Deficiency	50,000	-
2. Shareholders Funds		
a. Total Shareholders' Funds	391,504	72,165
b. Minimum Shareholders' Funds required	250,000	50,000
(a-b) Excess/ Deficiency	141,504	22,165
3. Liquid Capital		
For Investment Banks, Stock Brokers and Dealers		
a. Liquid Capital	297,810	35,506
b. Minimum Liquid Capital (the higher of Kshs 20 M / 30 M and 8% of liabilities)	30,000	30,000
(a-b) Excess/Deficiency	267,810	5,506
4. Clients Funds (Where applicable)		
a. Total Clients' Creditors	117,534	6
b. Total Clients' Cash and bank balances	117,534	6
c. Excess / Deficiency	-	-

B) Statement of Financial Position		
	31-Dec-24	31-Dec-23
1.0 Non Current Assets	(Kshs '000')	(Kshs '000')
1.1 Property Plant & Equipment	20,343	-
1.5 Deferred Tax Asset	5,499	5,499
1.8 Balances due from other parties	10	(188)
1.9 Investments or deposits in CDSC/NSE	25,000	25,000
1.12 Investments in government securities	295,861	-
1.15 Total Non Current Assets	346,712	30,311
2.0 Current Assets		
2.1 Clients debtors	21,108	3,482
2.4 Prepayments	7,380	5,418
2.7 Unsecured advances to directors, shareholders & employees	208	-
2.10 Total Clients cash and bank balances	117,534	6
2.11 Office cash and bank balances	41,927	36,075
2.12 Other current assets (specify)	-	-
2.13 Total Current Assets	188,157	44,980
2.14 TOTAL ASSETS	534,869	75,291
3.0 Share Capital And Reserves		
3.1 Paid Up Ordinary Share Capital	300,000	50,000
3.4 Revenue reserves	51,912	(9,707)
3.6 Capital reserves	39,592	31,872
3.9 Total Shareholders funds	391,504	72,165
5.0 Current Liabilities		
5.1 Clients creditors	117,534	6
5.5 Trade payables	18,455	2,730
5.7 Accrued expenses	1,303	390
5.11 Tax payable	6,073	-
5.13 Total Current Liabilities	143,365	3,126
5.14 TOTAL EQUITY AND LIABILITIES	534,869	75,291

The results were extracted from the audited financial statements of Capital A Investment Bank Limited for the year ended 31 December 2024. Financial statements were audited by PACTI LLP and received an unqualified opinion.



Norris Kibe



Patrick Ndei