ABC CAPITAL LIMITED

MEMBER OF NSE SINCE 1954

A subsidiary of ABC Bank

Mezzanine Floor, ABC Bank House, Woodvale Groove, Westlands,
P.O. Box 34137 GPO 00100 NAIROBI. TELEPHONE: 2246036/2242534/3316143/2242535

UNAUDITED FINANCIAL STATEMENTS AND OTHER DISCLOSURES AS AT 30TH JUNE 2025

A) Statement of Comprehensive Income

		30th June 2025 Kshs '000'	30th June 2024 Kshs '000'
1.0	**Income**		
1.1	Brokerage Commissions	11,863	3,204
1.2	Advisory /consultancy Fees	0	2,400
1.3	Interest Income	3,092	3,038
1.4	Dividend Income	2,128	0
1.5	Realized profits/loss on Investents	2,259	0
1.6	Other Income (Miscellaneous inc.)	3,904	5,705
1.7	**Total Income**	**23,246**	**14,347**
2.0	**Expenses**		
2.1	Professional fees	1,435	305
2.2	Legal fees	0	50
2.3	Employee costs	5,732	6,027
2.4	Directors Emoluments	0	0
2.5	Operational and Administrative expenses	5,459	2,869
2.6	Provisions for trading gains/losses	**0**	**0**
2.7	Depreciation expenses	185	223
2.8	**Total Expenses**	**12,811**	**9,474**
3.0	**Operating Profit**	**10,435**	**4,873**
4.0	Finance Costs	0	0
5.0	Unrealized profits/(loss) on investments	0	-1,862
6.0	**Profit/loss Before tax**	**10,435**	**3,011**
7.0	**Tax**	**0**	**0**
8.0	**Profit /loss after tax**	**10,435**	**3,011**

B) Statement of Financial Position

		30th June 2025 Kshs '000'	30th June 2024 Kshs '000'
1.0	**Non-Current Assets**		
1.1	Property Plant & Equipment	2,364	2,755
1.2	Investments in subsidiary companies	0	-
1.3	Investments or deposits in CDSC/NSE	9,721	9,106
1.4	Total Non-Current Assets	**12,085**	**11,861**
2.0	**Current Assets**		
2.1	Clients debtors	0	0
2.2	Amounts due from other stockbrokers	9,526	29,429
2.3	Other trade recievables	20,592	28,193
2.4	Prepayments	1,088	1,120
2.5	Investment in equities/Fixed income securities	125,684	44,206
2.6	Total Clients cash and bank balances	24,476	45,219
2.7	Office cash and bank balances	2,475	33,092
2.8	Other current assets (Taxation recoverable)	6,732	2,133
2.9	**Total Current Assets**	**190,573**	**183,392**
	TOTAL ASSETS	**202,658**	**195,253**
3.0	**Share Capital and Reserves**		
3.1	Paid Up Ordinary Share Capital	135,000	135,000
3.2	Share Premium	100	100
3.3	Revenue reserves	-59,975	-84,276
3.4	Revaluation reserves	-2,895	-11,614
3.5	Capital reserves	15,000	15,000
3.6	**Total Shareholders' funds**	**87,230**	**54,210**
4.0	**Current Liabilities**		
4.1	Clients' creditors	24,110	33,912
4.2	Amounts due to stockbrokers	5,735	30,737
4.3	Amounts due to related parties	80,646	70,828
4.4	Trade payables	4,937	5,566
	Total Current Liabilities	**115,428**	**141,043**
	EQUITY AND LIABILITIES	**202,658**	**195,253**

C) Other Disclosures

		30th June 2025 Kshs '000'	30th June 2024 Kshs '000'
1	**Capital Strength**		
a.	Paid Up Capital	135,000	135,000
b.	Minimum Capital Required	50,000	50,000
	(a-b) Excess /Deficiency	**85,000**	**85,000**
2	**Shareholders' Funds**		
a.	Total Shareholders' Funds	87,230	54,210
b.	Minimum Shareholders' Funds required	50,000	50,000
	(a-b) Excess/ Deficiency	**37,230**	**4,210**
3	**Liquid Capital for Investment Banks, Stockbrokers and Dealers**		
a.	Liquid Capital	66,593	32,147
b.	Minimum Liquid Capital (the higher of Kshs 30m and 8% of liabilities)	30,000	30,000
	(a-b) Excess/Deficiency	**36,593**	**2,147**
4	**Clients Funds (Where applicable)**		
a.	Total Clients Creditors	24,110	33,912
b.	Total Clients' Cash and bank balances	24,476	45,219
	Excess / Deficiency (b-a)	**366**	**11,307**

MESSAGE FROM DIRECTORS

We confirm that the above accounts are a true accounts are a true extract from the books of the company.

Signed **Shamaz Savani** Director **Sridhar Natarajan** Director