



Zimele Unit Trust

Financial Statements for the Half Year Ended 30th June 2025

STATEMENT OF COMPREHENSIVE INCOME	FIXED INCOME FUND		BALANCED FUND	
	30 Jun 25	30 Jun 24	30 Jun 25	30 Jun 24
	Ksh.'000	Ksh.'000	Ksh.'000	Ksh.'000
1.0 Income				
1.1 Interest income	202,899	172,819	18,521	11,603
1.2 Dividend income	-	-	2,178	1,741
1.3 Realized profits/(loss) on investments	-	-	-	-
1.4 Total Income	202,899	172,819	20,699	13,344
2.0 Expenses				
2.1 Professional fees	40,352	35,328	5,431	3,799
2.2 Operational and Administrative	2,129	1,026	381	60
2.3 Total Expenses	42,481	36,354	5,812	3,859
3.0 Profit/loss Before tax	160,418	136,465	14,887	9,485
4.0 Tax	-	-	-	-
5.0 Profit/loss after tax	160,418	136,465	14,887	9,485
STATEMENT OF FINANCIAL POSITION	FIXED INCOME FUND		BALANCED FUND	
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
	Ksh.'000	Ksh.'000	Ksh.'000	Ksh.'000
1.0 Non-Current Assets				
1.1 Investments in quoted securities	-	-	61,930	47,500
1.2 Investments in government securities	2,625,854	2,150,983	139,181	87,914
1.3 Corporate bonds	4,311	5,466	-	-
1.4 Intangible assets	-	-	-	-
1.5 Bank deposits	585,000	415,000	72,900	62,000
1.6 Investments in unit trusts	-	-	30,554	18,849
1.7 Total Non-Current Assets	3,215,165	2,571,449	304,565	216,263
2.0 Current Assets				
2.1 Clients cash and bank balances	105,189	130,654	2,778	3,515
2.2 Interest income receivable	103,339	91,271	13,441	7,123
2.3 Interfund transfers receivable	-	-	-	-
2.4 Collection accounts	-	-	-	-
2.5 Dividend income receivable	-	-	-	-
2.6 Total Current Assets	208,528	221,925	16,219	10,638
2.7 TOTAL ASSETS	3,423,693	2,793,374	320,785	226,901
3.0 Current liabilities				
3.1 Accrued Administration expenses	-	-	-	-
3.2 Accrued professional fees	1,015	5,000	159	588
3.3 Inter fund transfers payable	-	-	-	-
3.5 Total Current Liabilities	1,015	5,000	159	588
4.0 Share capital and reserves				
4.1 Revenue reserves	1,011,920	460,109	-	-
4.2 Revaluation/capital reserves	-	-	204,649	157,874
4.3 Unit holders Funds	2,415,069	2,328,265	115,977	68,439
4.4 Total Shareholders' funds	3,426,989	2,788,374	320,626	226,313
4.5 TOTAL EQUITY AND LIABILITIES	3,428,004	2,793,374	320,785	226,901
OTHER DISCLOSURES				
1. Capital Strength				
a. Paid up Capital	3,426,989	2,788,374	320,626	226,313
b. Minimum capital required	N/A	N/A	N/A	N/A
(a-b) Excess/ deficiency	3,426,989	2,788,374	320,626	226,313
2. Shareholders' funds				
a. Total shareholders' funds	3,426,989	2,788,374	320,626	226,313
b. Minimum shareholders' funds required	N/A	N/A	N/A	N/A
(a-b) Excess/deficiency	3,426,989	2,788,374	320,626	226,313
3. Liquidity				
a. Working capital (exclude all the current assets and current liabilities in relation to clients)	207,513	216,925	16,060	10,050
b. Minimum working capital required	N/A	N/A	N/A	N/A
(a-b) Excess/deficiency	207,513	216,925	16,060	10,050