



Registered Plumbers & Sanitary Engineers. Fire Fighting Installations. Solar Equipment Installations.



Address: Atlas House
Lower Kirinyaga Road
P.o Box 10992-00400
Nairobi-Kenya

 +254-020-2644843
+254-020-2644842

info@yogipumbers.com
www.yogipumbers.com

Our Mission

To bring to each project a level of experience, Professionalism and continuity that enables us to continue providing attractive, functional, cost effective and concrete solutions for our clients.

Our ability to succeed in today's competitive construction industry in only our founding core values.

Core Values

Team Work - Work collectively to achieve a common vision and goal.

Commitment - Strong believe, responsible, dedication Enthusiasm.

Honesty - be truthful and non-deceptive in communication and conduct.

Integrity -To do what we say and maintain consistency between our beliefs and our behavior.

Our Vision

To become world class comparable in every way to the best international standards by demonstrating customer satisfaction as our highest priority exceptional levels of performance, professionalism and integrity. Customer satisfaction is our highest priority. To deliver highly integrated solution to our customer.

Safety And Health

We strongly believe that stakeholders must be entitled to a healthful, safe, clean and enjoyable working environment. For us prevention of accidents is both our moral obligations as well as good business. Hence we believe that safety and efficient protection of our employees, environment and the public is mandatory.

Innovative thinking ensures that safety is always recognized as an integral part of my system.

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Registration & Licences

- Certificate of incorporation
 - V.A.T Certificate
- Tax Compliance Certificate
 - Pin Certificate
 - Trading Licenses
 - Business permit
- Certificate of Registration
- Nairobi Plumber's Drain Layer' Licenses



No. C. 100573

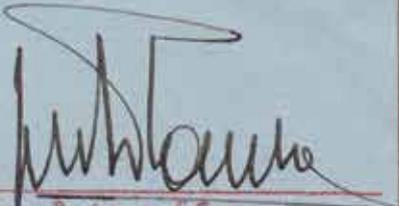
CERTIFICATE OF INCORPORATION

I hereby Certify, that—

YOGI PLUMBERS LIMITED

is this day Incorporated under the Companies Act (Cap. 486) and that the Company is LIMITED.

Given under my hand at Nairobi this SECOND day
of OCTOBER Two Thousand AND TWO.


Snr. Dy. Registrar of Companies

GPK 6392-20m-10/2000-1E/S(B14)

PIN Certificate

Certificate Date : 06/03/2015

Personal Identification Number

P051529720J



This is to certify that taxpayer shown herein has been registered with Kenya Revenue Authority

Taxpayer Information

Taxpayer Name	Yogi Plumbers Limited
Email Address	manan@yogiplumbers.com

Registered Address

L.R. Number :	Building : YOGI
Street/Road : KIRINYAGA ROAD	City/Town : NAIROBI
County : Nairobi	District : Starehe District
Tax Area : CBD	Station : North of Nairobi
P. O. Box : 10992	Postal Code : 00400

Tax Obligation(s) Registration Details

Sr. No.	Tax Obligation(s)	Effective From Date	Effective Till Date	Status
1	Income Tax - Company	05/03/2015	N.A.	Active
2	Value Added Tax (VAT)	05/03/2015	N.A.	Active
3	Income Tax - PAYE	05/03/2015	N.A.	Active

The above PIN must appear on all your tax invoices and correspondences with Kenya Revenue Authority. Your accounting end month is December unless a change has been approved by the Commissioner-Domestic Taxes Department. The status of Tax Obligation(s) with 'Dormant' status will automatically change to 'Active' on date mentioned in "Effective Till Date" or any transaction done during the period. This certificate shall remain in force till further updated.

www.kra.go.ke

Taxpayer PIN : P051529720J

Certificate Date: 12/06/2020

Name and Address :

Yogi Plumbers Limited
YOGI, NAIROBI, Starehe District,
PO Box:10992,
Postal Code:00400

Certificate Number:

KRANON1179139720



**This is to confirm that Yogi Plumbers Limited,
Personal Identification Number P051529720J
has filed relevant tax returns and
paid taxes due as provided by Law.**

**This Certificate will be valid for
twelve (12) months up to 11/06/2021.**

Caveat This certificate is issued on the basis of information available with the authority as at the certificate date mentioned above. The Authority reserves the right to withdraw the certificate if new evidence materially alters the tax compliance status of the recipient.

Disclaimer : This certificate is system Generated and therefore does not require signature. You may confirm validity of this certificate on the iTax Portal by using the TCC Checker. This certificate confirms your compliance status for a period of five years preceding the date of issue. The certificate may however be with withdrawn on grounds of outstanding debt affecting periods prior to this.

www.kra.go.ke

Taxpayer PIN : P051529720J

Certificate Date: 19/03/2019

Name and Address :

Yogi Plumbers Limited
YOGI, NAIROBI, Starehe District,
PO Box:10992,
Postal Code:00400

Certificate Number:

KRANON1138259319



**This is to confirm that Yogi Plumbers Limited,
Personal Identification Number P051529720J
has filed relevant tax returns and
paid taxes due as provided by Law.**

**This Certificate will be valid for
twelve (12) months up to 18/03/2020.**

Caveat This certificate is issued on the basis of information available with the authority as at the certificate date mentioned above. The Authority reserves the right to withdraw the certificate if new evidence materially alters the tax compliance status of the

Disclaimer : This certificate is system Generated and therefore does not require signature.You may confirm validity of this certificate on the iTax Portal by using the TCC Checker.



KENYA REVENUE
AUTHORITY

Tax Compliance Certificate

For General Tax Questions
Contact KRA Call Centre
Tel: +254 (020) 4999 999
Call: +254(0711)099 999
Email: callcentre@kra.go.ke

www.kra.go.ke

Taxpayer PIN : P051529720J

Name and Address :

Yogi Plumbers Limited
YOGI, NAIROBI, Starehe District,
PO Box:10992,
Postal Code:00400

Certificate Date: 24/10/2017

Certificate Number:

KRANON8787762017



**This is to confirm that Yogi Plumbers Limited,
Personal Identification Number P051529720J
has filed relevant tax returns and
paid taxes due as provided by Law.**

**This Certificate will be valid for
twelve (12) months up to 23/10/2018.**

Caveat: This certificate is issued on the basis of information available with the authority as at the certificate date mentioned above. The Authority reserves the right to withdraw the certificate if new evidence materially alters the tax compliance status of the recipient.

Disclaimer : This certificate is system Generated and therefore does not require signature.You may confirm validity of this certificate on the iTax Portal by using the TCC Checker.



NAIROBI CITY COUNTY

SINGLE BUSINESS PERMIT

Effective Date	1st January 2020
Expiry Date	31st December 2020
Duration	12 Months

Nairobi City County grant this Business Permit to

Applicant/Business/Commercial Name YOGI PLUMBERS LIMITED	Business ID
KRA Pin 222305/230412	1004545

To engage in the activity/business/profession or Occupation of Large workshop / service / repair contractor with 21 - 50 employees & or premises of 501 sq.m - 1000 sq.m	Activity Code
PLUMBING CONTRACTORS	820

Having Paid a Business Permit Fee of KES	70,000.00
Amount in words ***Seventy Thousand Only ***	

Business under this permit shall be conducted at the address as indicated below			
P.O. Box	10992- NAIROBI	Plot No	209/136/280
Road Street	OFF KIRINYAGA ROAD		
Building	Floor	Door/stall No.	

Date of Issue 2020-01-22 13:27:06	By order of	
		

Notice: It is an offence to give false information. Granting this permit does not exempt the business identified above from complying and any other relevant laws and regulations as established by the Government of Kenya and Nairobi City County



NAIROBI CITY COUNTY

UNIFIED BUSINESS PERMIT

UNIFIED PERMIT FOR THE YEAR

2019

Nairobi City County grants this business permit to

Business ID

1004545

Applicant/Business/Commercial Name

YOGI PLUMBERS LIMITED

Pin Number 222305/230412

To Engage in the Activity/Business/Profession or Occupation of

Large workshop / service / repair contractor with 21 - 50 employees & or premises of 501 sq.m - 1000 sq.m

Activity Code

820

PLUMBING CONTRACTORS

Having Paid a Business Permit Fee of Ksh

70,000.00

Amount in words ** SEVENTY THOUSAND **

Business under this permit shall exclusively be conducted at the address as indicated below

P.O. Box

Plot No 209/136/280

Road Street OFF KIRINYAGA ROAD

Building 0

Floor 0

Door/Stall No. 0

Date of Issue 17-01-2019 11:13:09

This permit is for:

Trade License



Notice: Its an offence to give false information. Granting this permit does not exempt the business identified above from complying with the current regulations on health and safety as established by the Government of Kenya and Nairobi City County

POWERED BY **jambopay**
simple & secure...



NAIROBI CITY COUNTY

UNIFIED BUSINESS PERMIT

UNIFIED PERMIT FOR THE YEAR

2018

Nairobi City County grants this business permit to

Applicant/Business/Commercial Name YOGI PLUMBERS LIMITED	Business ID 1004545
Pin Number 222305/230412	

To Engage in the Activity/Business/Profession or Occupation of Large workshop / service / repair contractor with 21 - 50 employees & or premises of 501 sq.m - 1000 sq.m	Activity Code 820
PLUMBING CONTRACTORS	

Having Paid a Business Permit Fee of Ksh	70,000.00
Amount in words ** SEVENTY THOUSAND **	

Business under this permit shall exclusively be conducted at the address as indicated below		
P.O. Box	Plot No 209/136/280	
Road Street OFF KIRINYAGA ROAD		
Building 0	Floor 0	Door/Stall No. 0

Date of Issue 2017-12-13 17:01:39	This permit is for: Trade License	
		

Notice: Its an offence to give false information. Granting this permit does not exempt the business identified above from complying with the current regulations on health and safety as established by the Government of Kenya and Nairobi City County



Certificate No.: **875**

Registration No. **DIT/BCCEA/1360**

REPUBLIC OF KENYA

MINISTRY OF LABOUR AND HUMAN RESOURCE DEVELOPMENT
THE NATIONAL INDUSTRIAL TRAINING COUNCIL
DIRECTORATE OF INDUSTRIAL TRAINING
(Industrial Training Act, Cap.237-Laws of Kenya)

CERTIFICATE OF REGISTRATION

I hereby certify, that YOGI PLUMBERS LIMITED

.....
has been registered as an employer in pursuance of the provisions of
the Act and Orders made there under.

Given under my hand and seal this 19TH..... day of JUNE.....

Two Thousand AND NINE..... (2009...)

Fours of hitata

DIRECTOR OF INDUSTRIAL TRAINING



CITY COUNCIL OF NAIROBI

No: 149

CITY HALL,
NAIROBI.

27th July 1994.

PLUMBER'S LICENCE.

Licence No. P 390

Mr. PATEL J. BHAGHWANDAS of P.O. Box 10661,
ID No. 9347969/71
NAIROBI

is hereby licenced as a plumber under the Local Government (Building By-laws, 1948, and is entitled to carry out any plumbing work in connection with the construction, fixing, laying, repair or removal of pipes, valves, traps, drains, or other apparatus or appliances connected with the drainage of any premises, but not to construct or lay any stoneware drain, inspection chamber, cesspool, septic tank, sewage filter installation or other works for the treatment or disposal of sewage.

Signed  Town Clerk.

CITY COUNCIL OF NAIROBI

No. 165

CITY HALL,
NAIROBI.

27th July 1994.

DRAIN-LAYER'S LICENCE.

Licence No. 393

Mr. PATEL J. BHAGHWANDAS of P.O. Box 10661,
ID No. 9347969/71
NAIROBI

is hereby licenced as a drain-layer under the Local Government (Building) By-laws, 1948, and is entitled to construct or lay any stoneware drain, inspection chamber, cesspool, septic tank, sewage filter installation or other works for the treatment or disposal of sewage, but not in any way to perform the work of a plumber.

Signed  Town Clerk.

NAIROBI CITY COUNTY



Certificate

This is to certify that

Patel Manan Jitendra

is a registered plumber & Drain Layer

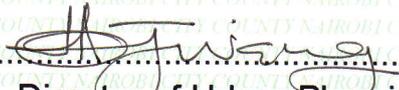
Having sat and Passed

**CITY COUNTY OF NAIROBI PLUMBERS
AND DRAIN LAYERS EXAMINATION**

PASS

Held on.....**3RD DECEMBER**..... Year.....**2015**.....

Registration No.....**PD/017/15**.....

For.....
Director of Urban Planning
on Behalf of
County Secretary, Nairobi City County





NATIONAL CONSTRUCTION
AUTHORITY

ISO 9001:2015 Certified

Contractor Annual Practicing License

Pursuant to the National Construction Authority Act No. 41 of 2011, and Regulation No. 7 of 2014;

I hereby certify that

M/S VOGI PLUMBERS LTD

is duly registered as MECHANICAL ENGINEERING SERVICE CONTRACTOR

Category NCA1

Reg. No 9548/M/0314

Date of Issue: 5/7/2019

This license is awarded for a period of ONE(1) YEAR starting 1/7/2019 and ending 30/6/2020

Registrar of Contractors



SERIAL No. 196745

This license is not transferable and must be available for inspection at the registered office of the contractor



NATIONAL CONSTRUCTION
AUTHORITY

ISO 9001:2015 Certified

Contractor Annual Practicing License

Pursuant to the National Construction Authority Act No. 41 of 2011, and Regulation No. 7 of 2014;

I hereby certify that

M/S VOGI PLUMBERS LTD

is duly registered as MECHANICAL ENGINEERING SERVICE CONTRACTOR

Category NCA1

Reg. No 9548/04/0314

Date of Issue: 7/7/2020

This license is awarded for a period of ONE(1) YEAR starting 1/7/2020 and ending 30/6/2021

Registrar of Contractors



SERIAL No. 339775

This license is not transferable and must be available for inspection at the registered office of the contractor



NATIONAL CONSTRUCTION
AUTHORITY

ISO 9001:2015 Certified

Certificate of Registration

Pursuant to the National Construction Authority Act No. 41 of 2011, and Regulation No. 7 of 2014;
I hereby certify that

M/S YOGI RECYCLERS LTD

has been duly registered as a MECHANICAL ENGINEERING SERVICE Contractor

Category NCA1 - Plumbing, Drainage and Sanitary Fittings; Solar Heating Systems; Fire Engineering Services;

Reg. No 9548/M/0314

Date of Issue: 7/7/2020

Valid Until June 30th 2022

SERIAL No. 339775

**THIS CERTIFICATE MUST BE ACCOMPANIED
BY A VALID ANNUAL PRACTISING LICENSE**

KCB PLAZA, 10th Floor, Kenya Road, Upper Hill Road

P.O.Box 21046 - 00100, Nairobi Kenya

Tel: 254 20 2712098, +254 20 2712098, +254 20 2712099

Email: info@nca.go.ke



Issued under the Seal of the Authority

Registrar of Contractors



NATIONAL CONSTRUCTION
AUTHORITY

ISO 9001:2015 Certified

Certificate of Registration

Pursuant to the National Construction Authority Act No. 41 of 2011, and Regulation No. 7 of 2014;
I hereby certify that

M/S YOGI RECYCLERS LTD

has been duly registered as a MECHANICAL ENGINEERING SERVICE Contractor

Category NCA1 - Plumbing, Drainage and Sanitary Fittings; Solar Heating Systems; Fire Engineering Services;

Reg. No 9548/M/0314

Date of Issue: 5/7/2019

Valid Until June 30th 2022

SERIAL No. 196745

**THIS CERTIFICATE MUST BE ACCOMPANIED
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KCB PLAZA, 10th Floor, Kenya Road, Upper Hill Road

P.O.Box 21046 - 00100, Nairobi Kenya

Tel: 254 20 2712098, +254 20 2712098, +254 20 2712099

Email: info@nca.go.ke



Issued under the Seal of the Authority

Registrar of Contractors



No. 1377
14092-14059302046949

Energy Regulatory Commission
THE ENERGY ACT, 2006

Legal Notice No 43 The Energy (Solar Water Heating) Regulations 2012

CERTIFICATION OF REGISTRATION OF

SOLAR WATER HEATING CONTRACTOR

Licence number : ERC/SWHC/00034

This is to Certify that

YOGI PLUMBERS LIMITED

Of Tel / Mobile: +254 732671084

P.O. Box

10992

Code

00400

:Town

NAIROBI

Having duly complied with all the requirements of the above Regulations is hereby registered as

Solar Water Heating Contractor

This

Friday , January, 22, 2016

For the purpose of this certificate, the Licensed Solar Water Heating Technician(s) and the License No(s) is/ are

Technician Name	Licence Number
CLIFF BOGONKA KIRIAMA	ERC/SWHST/00098

This License Expires on

01/21/2018

Signature

Chairman
Renewable Energy Licensing Committee

THE ENERGY ACT, 2006

Legal Notice No 43 The Energy (Solar Water Heating) Regulations 2012

CERTIFICATION OF REGISTRATION OF

SOLAR WATER HEATING CONTRACTOR

License Number: ERC/SWHC/00034

This is to Certify that

YOGI PLUMBERS LIMITED

Of Tel / Mobile: **+254 732671084**

P.O. Box **10992**

Code **00400**

Town **NAIROBI**

Having duly complied with all the requirements of the above Regulations is hereby registered as

Solar Water Heating Contractor *This* Monday, January 22, 2018

For the purpose of this certificate, the Licensed Solar Water Heating Technician(s) and the License No(s) is/ are

Technician Name

Licence Number

CLIFF BOGONKA KIRIAMA

ERC/SWHST/00098

This License Expires on

01/21/2020

Signature



Chairman
Renewable Energy Licensing Committee

YOGI PLUMBERS LTD-LIST OF PROJECTS



CURRENT & PASSED PROJECTS

Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com

Item	Description	Architect	M & E Consultants	Contract Amount	Client	Year
1	4no Houses By Dunhill Builders			1,200,000.00	Mr S. wiseman	1992
2	Plumbing & drainage for mr kelly house			1,200,000.00	Ultimate Security ltd	1993
3	Plumbing & drainage for 12No Flats at 5th parklands avenue .Jregi Road	Rambaldo		2,100,000.00	Vandame Ltd	1994
4	Plumbing & drainage for 5No Executive Maisionattes at Kileleshwa, Makueni Road	Chani Lall		1,600,000.00	kiburine Progressive Ent Ltd	1994
5	Plumbing & drainage for 6No Houses for Mr Kiran Patel	Architerion		2,100,000.00	Gulf Timber & Hardware Ltd	1994
6	Plumbing & drainage for 5No Godowns	Mr Ladd		1,500,000.00	Bizzone Ltd	1995
7	Plumbing & drainage for 4No Houses	Zevet International		2,800,000.00	Vajaj Manufacturers Ltd	1996
8	Plumbing & drainage for 3No Maisionattes at Lavington				Capital Costruction Company	1996
9	Plumbing & drainage for Residence House For Mr S Alibhai In Kileleshwa			1,000,000.00	Mr Alibhai	1997
10	Plumbing & drainage for 8No Flats at Pangani Estate	Chani Lall		1,600,000.00	Sohan Singh & Chet Singh	1997
11						
12	Plumbing & drainage for CFC Bank Ltd	Howard Humphrey		17,000,000.00	CFC Bank Ltd	1998
13						
14	Plumbing & drainage Machinery Piping for Cooling Systems			1,500,000.00	Genaral Plastics Ltd	1998
15						
16	Plumbing & drainage for 42No Flats at Kileleshwa	Douglas Marshalls		7,000,000.00	Heaxmead Investment	1998
17	Vipul Shah & Heins Matter	Arcat Construction		2,400,000.00	Vipul Shah & Heins	1999
18						
19	German Embassy Mechanical Installation	Beglin Woods Architect		2,500,000.00	German Embassy	2003
20	D.N.& S.N.PATEL House Mechanical Intstallation	Studio Infinity Architects		3,600,000.00	D.N.S.N.Patel	2004
21	Zarakhm Residence Mechanical Installation	E.A.M.S		3,100,000.00	Mr.Zarakhm	2004
22	Sikh Temple Plumbing , Drainage & Fire Fighting Services	Studio Infinity Architects		3,090,000.00	Nanak Sar Satsang Sabha	2004
23	Imperial Bank Mombasa Mechanical Installatoion	E.A.M.S		2,900,000.00	Imperial Bank Ltd	2004
24	United State International University Library .Plumbing Drainage & Fire fighting services.	Beglin Woods Architect	Geomax Consulting Engineers	11,500,000.00	United State International University	2005 – 2007
25	Wartford Apartment	U – Design Architect	Norkun Intakes Consulting Engineers	3,500,000.00	Mr.Abdi Mohamed	2006 – 2007
26	West Wood Park Apartments Plumbing Drainage and Fire Fighting Services	U – Design Architect	Norkun Intakes Consulting Engineers	12,500,000.00	Mr.Ahmed Noor Sheikh	2006 – 2007
27	Mara Sarova Hotels 80Nos Tented Camps	Symbion International Architect		7,000,000.00	Sarova Hotels	2006 – 2008
28	Avelino Duplexes Plumbing drainage installation	Bowman Associates Archlitect	ALISEIF Consulting Engineers	13,000,000.00	Mr.Azim Nasser	2007- 2009

YOGI PLUMBERS LTD-LIST OF PROJECTS

Item	Description	Architect	M & E Consultants	Contract Amount	Client	Year
29	Neema Hospital Phase 1 Plumbing Drainage and fire fighting Services	G.A.Sardelli Chartered Architect	N/A	9,400,000.00	World Friends	2007-2008
30	Mews Ltd .Proposed Office Development along riverside Drive Plumbing Drainage and fire fighting Services	Beglin Woods Architect	Beglin Woods Architect	8,000,000.00	MEWS LTD	2007- 2008
31	Little Berry Centre .Proposed Town Houses along Shanzu Road Mechanical Intallation	Beglin Woods Architect	Pisaroan Consulting Engineers	6,000,000.00	Little Berry Centre	2007 to 2009
32	Proposed Chase Bank Branches at Eastleigh , Parklands , Landmark Plaza .Plumbing ,	Beglin Woods Architect		1,250,000.00	Chase Bank Ltd	2007
33	Proposed Development of 8No .Town Houses For Trafford Properties Ltd Plumbing & Drainage Installation	Beglin Woods Architect	Pisaroan Consulting Engineers	7,600,000.00	Trafford Properties Ltd	2007- 2008
34	Proposed A – Star Properties Plumbing & Drainage Installation	Beglin Woods Architect	ALISEIF Consulting Engineers	26,000,000.00	A – Properties Ltd	2007 to 2008
35	Installation of Bulk water meters ,constant flow valves and ancillary works			4,500,000.00	Ministry of water and Irrigation	2008
36	Refurbishment of Fairmont Hotels in Kenya : Mt Kenya Safari club Nanyuki .Mechanical	Wilson & Associates International Architects	Engineering Consultant Group (ECG)	76,000,000.00	Kingdom Hotel Investment	2007 To 2009
37	Proposed Sameer Business Park Plumbing Drainage & Fire Fighting Services	Nishi Sharma Artchitect	Geomax Consulting Engineers	109,000,000.00	Sameer Investment	2008 To Sep 2010
38	Proposed Nanyuki Shopping Mall Along Kenyatta Highway	Tarakibu Architect	M & E Consulting Engineers	7,500,000.00	Nanyuki Shopping Mall .	2008 to 2009
39	Proposed Factory Building at Industrial Area , Nairobi Plot LR.209/10818 Plumbing Installation	Sancas Architect Associates	Maki Consulting Engineers	6,000,000.00	Stat pack Industries Ltd	2009 to 2010
40	Proposed Godown for Kenroid Ltd – Mombasa Road	Wanda Designs	Markan Consultants	7,000,000.00	Kenroid Ltd	2009 To 2010
41	Proposed New Branch for Ecobank Kenya Ltd , Nakuru Branch	U – Design Architect	Gill Consulting Engineers	1,600,000.00	EcoBank Kenya Ltd	2009
42	Proposed New Branch for Ecobank Kenya Ltd , Nyeri Branch	U – Design Architect	Gill Consulting Engineers	1,800,000.00	EcoBank Kenya Ltd	2009
43	Proposed Development of 9No Houses On Plot L.R.NO.1055/34 MIOTONI WEST RD, Nairobi Plumbing & Drainage Installation	Beglin Woods Architect	Pisaroan Consulting Engineers	14,200,000.00	First Assurance Company Ltd	2009 June 2010
44	Proposed Development of Renovations & Alterations To AAR City Centre Clinic ICEA Building	Philip Musuva	Pisaroan Consulting Engineers	2,800,000.00	AAR HOLDINGS	2009 March2010
45	Proposed Development of Residential House for Mr Shlome	Eng J. Shlome	Eng J. Shlome	5,600,000.00	Mr Shlome	2009 Feb 2010
46	Neema Hospital Phase 2 Plumbing Drainage and fire	G.A.Sardelli Chartered Architect	N/A	3,900,000.00	World Friends	2009-To-2010
47	Proposed Residential Development , Nairobi L.R.No 7158/226, Shauri Moyo Road,Nairobi	U-Design	Servpro	13,000,000.00		2010- To-Date
48	Proposed Residential House In Muthaiga	Symbion International	Asahi Consulting Engineers	9,240,411.00	Tyl Limited	2010- To-2012

YOGI PLUMBERS LTD-LIST OF PROJECTS

Item	Description	Architect	M & E Consultants	Contract Amount	Client	Year
49	Proposed Mixed Commercial Development Building -Ngara Nairobi	Skair Associates (SA) .	Metroeng Consultants(ME)	14,954,174.00	Frank Newton Real Estate Ltd	2010- To-2011
50	Proposed Conversion Of Existing Building To Create 7No Laboratories At DUDUVILLE Campus , Kasarani-Nairobi (ICEPE)	Mutiso Menezes International	Kisa & Partners Consulting Engineers	2,965,900.00	ICIPE	2010-To-2011
51	Proposed Conversion Of Existing Building To Level 2 Insectory Laboratories and Administration Block	Mutiso Menezes International	Kisa & Partners Consulting Engineers	4,705,625.00	ICIPE	Feb-June2010
52	Proposed Renovation Of Dormitory For Sunshine	Regent Prolink Ltd	Dunstone Consulting Engineers	3,302,095.00	Sunshine Secondary School	July-To-March2011
53	Proposed ICT Centre For Daystar University At Athi River	Synthesis Architect	Metrocom Consultant	3,490,000.00	Daystar University	July2010-To-2012
54	Proposed Godowns For Sunflag properties Ltd	Rambando	Aruna Patel	34,000,000.00	Sunflag Properties Ltd	2010-To-2011
55	Proposed Alteration to swimming Pool Of Changing Rooms, New Changing Rooms & Offices For HillCrest Secondary School	Beglin Woods Architects	Asahi Consulting Engineers	5,512,060.00	Hillcrest Secondary	Aug2010-To-Jan2011
56	Proposed Echuka Country Estate Project, Tigoni	Bowman Associates	Loadline Engineering Services	31,779,195.00	Echuka Country Estate Ltd	August 2010-To- 2013
57	Proposed KAMHOME Villas Residential Development At Lavington, Nairobi.	AAKI Consultants	Plant Makers Ltd	7,720,309.00	Kamhome Investment Ltd	Sept -To- May2012
58	Thika Greens Ltd Phase 11 Development Construction Of Sewerage & Sewer Treatment On Land 10744	Kiri Consult Ltd	Kiri Consult Ltd	189,965,500.00	Thika Greens Limited	Sept 2010 -To- Date
59	Proposed Development Of Residential House At Ridgeways, Kiambu	Symbion International	GIBB Africa Ltd	4,600,000.00	Dr Kariuki	Nov 2011-To- 2012
60	Proposed Kolobot Gardens Plumbing, Drainage & Fire Fighting Services	Shamla Fernandes Architects	Geomax Consulting Engineers	14,764,088.00	Kolobot Gardens Ltd	Nov -To- March2012
61	Proposed Re-Modelling of park service station National Oil Corporation of Kenya Plumbing & Drainage	Arcs Africa (A)	Mak Consulting Engineer	1,950,000.00	Naitional Oil Corporation of Kenya (E)	May2011-To- Feb2012
62	Proposed Malken Housing System On Plot LR/9042/128/ Embakasi Plumbing & Drainage	A.G & Associate s		24,200,000.00	Malken Housing System	Jan2011-To- Sep2012
63	Proposed Makupa Inland Container Depot For M/S Multiple ICD (K) Ltd Plumbing & Drainage	Gitutho Associates	PrimeConsult	147,000,000.00	M/S Multiple ICD (K) LTD	May2011-To- August2012
64	Proposed ICU and Diagnostic Centre Plumbing & Drainage	Peter Thomas Associates Ltd	Geomax Consulting Engin	8,778,588.00	Getrude's Garden Children Hospital	May2011-To- 2013
65	Proposed Africare Diagnostics Center Nairobi,Africa Plumbing & Drainage	LAB Mumbai India & Team 2 Architects	Geomax Consulting Engin	5,200,000.00	Africare Ltd	June2011-To- feb2012
66	Proposed Re-modelling of Park Service Station National Oil Co-	Arcs Africa (A)	Mak Consulting Engineer	2,000,000.00	National Oil Corporation	April 2011-To- Dec
67	Proposed Residential Development On L.R No.8272/85 Spring Valley- For Ashit & Punit Shah-Mechinal Services	Dexdign Architects	Gill Consult	3,829,538.00	Mr & Mrs (Ashit Shah & Punit Shah)	September 2011-To- May 2013

YOGI PLUMBERS LTD-LIST OF PROJECTS

Item	Description	Architect	M & E Consultants	Contract Amount	Client	Year
68	Proposed Construction of proposed Office Block For Hashi Energy Ltd -Mechinal Services	Lexicon Designs	Copperfield Consulting Engineers	3,100,000.00	Hashi Energy Ltd	August 2011-To- July 2012
69	Proposed Residential Development On L.R No.12715/402 for Heritan Limited Plumbing & Drainage	Emacs Cad Solutions	Plant Makers Ltd	44,500,000.00	Heritian Ltd	September 2011-To- August 2013
70	Proposed Commercial Development Plot On L.R No.209/11440, Hospital Road, Nairobi-Mechanical Installations	Archgrid Systems	Norkun Intakes Ltd	37,454,870.00	Chartwell Holding Ltd	January 2012-To- Nov 2014
71	Proposed Go-downs On Plot L.R No 9042/680 For Mohamed K Rashid Off Airport South Road	Studio Forte Architecture		4,937,000.00	Amina H Shekow	January 2012-To- 2013
72	Proposed 28No Executive Massonette Lower Kabete for Othaya Villas	Somer Engineering		37,454,870.00	High Grove	September 2011-To- 2013
73	Proposed Residential House For Alberta Enterprises Mechanical Services	Somer Engineering		9,170,275.00	Alberta Enterprises Ltd Micheal Craft	September 2011-To- 2012
74	Proposed Residential House For Autoxpress Housing Unit In Bendera Lane Mechanical Services	Bowman Associates		6,507,312.90	Mr & Mrs Jeenal Shah	April 2012-To-2013
75	Proposed Residential House Development On Plot LR No 2951/54 & 4928/5 Nairobi Lower Kabete Mechanical	Block 45	Someer Engineering	24,000,000.00	Highgrove Holdings Ltd	August 2011-To- 2013
76	Proposed Residential Development On L.R No.12715/402 for Heritan Limited Plumbing & Drainage	Raj Architects	Aruna Patel	11,500,000.00	Heritian Ltd	June 2012-To-2013
77	Proposed Braeburn School Thika Mechanical Services	Planning Systems		34,000,000.00	Braeburn School	Feb2012- To-2013
78	Proposed Alteration And Extension To Loresho Close Residential House For MR. & MRS. Muchiri Wahome Mechanical Services	Ott Mruttu + Partners	Asahi Consulting Engineers	2,401,812.80	Mr & Mrs Muchiri Wahome	July 2012 To 2013
79	Proposed Kisumu Avenue Hospital Plumbing ,Drainage and Fire Fighting	Thomas Gronlykke Architect	Geomax Consulting Engineers	10,941,368.00	Avenue Hospital	July2012-To-2013
80	Proposed AAR Clinic In Karen plumbing, drainage & fire fighting Installations	Naveeta Brar Architects	Asahi Consulting Engineers	995,985.00	AAR Healthcare Ltd	July2012-To- 2013
81	Proposed New Commercial Centre Lunga Lunga Road Nairobi plumbing, drainage & fire fighting Installations		Plant Makers Ltd	10,300,000.00	ZAF Holdings Ltd	August2012-To- 2014
82	Proposed Apartments On Plot L.R 209/4917/1 1st Parklands Nairobi plumbing, drainage & fire fighting Installations	Sancas Architect Associates	Kaba Engineers	5,300,000.00	Riverview Developers Ltd	August2012-To-2013
83	Proposed Bendera Line Residence Development Plumbing & drainage	Peter Thomas Architect		3,113,396.50	David B Pearl	September 2012-To- 2014
84	Proposed Thigiri Residence Development Plumbing & drainage	Peter Thomas Architect		2,683,509.00	Anthony Zagontis	September 2012-To- 2015

YOGI PLUMBERS LTD-LIST OF PROJECTS

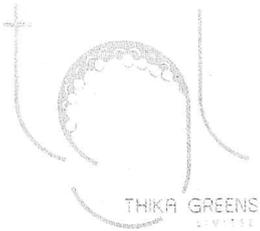
Item	Description	Architect	M & E Consultants	Contract Amount	Client	Year
85	Proposed office Block at 4th Ngong Avenue Nairobi plumbing, Drainage & Fire Fighting	Triad Architect	Geomax Consulting Engineers	52,099,022.00	Upward Scale	December 2012-To-March 2016
86	Proposed Commercial Development On LR No.209/74/12 Westlands	DMJ Architects	Pisaroan Consulting Engineers	12,683,745.00	Gonita Ltd	November 2012 To 2014
87	Proposed Doctors Plaza Development at 3rd Parklands Nairobi	Design Artitude Ltd	Norkun Intakes	34,215,745.00	Monarch Developers	November 2012 To Date
88	Proposed Business Centre For Ruaraka Housing Estate Ltd On	Nyaundi Architect	Mak Consulting Engineers	13,265,000.00	Don-Woods Company Ltd	01/01/2013 To Nov 2014
89	Proposed Residential House For Mr and Mrs Quresh's House	Beglin Woods Architect	Pisaroan Consulting Engineers	6,100,000.00	Mr and Mrs Quresh's	01/04/2013 To March 2016
90	Proposed Park Inn Westlands On Plot L.R No1870/X/8 Waiyaki Way Nairobi	Innovative Planning & Design Consultants Architects	Gill Consulting Engineers	142,000,000.00	AMS Peoperties Ltd	01/05/2013 To 2014
91	Proposed Commercial Block On Plot LR No:209/136/138 Kirinyaga Road For Sato	Sycum Solutions Architect	GAMMADELTA EASTERN AFRICA Consultating Engineers	37,500,000.00	Sato Properties	01/06/2013 To Dec 2014
92	Proposed Alterations to ALIBHAI SHARIFF House For Pioneer Holdings (A) Ltd At Kimathi Street-Nairobi	MRUTTU SALMANN & ASSOCIATES Architect	Pisaroan Consulting Engineers	8,629,478.50	Pioneer Holdings Ltd	01/07/2013 To Dec 2104
93	Proposed Residential Development On Plot LR 2327/274 Karen , Nairobi	Beglin Woods Architects	Pisaroan Consulting Engineers	4,230,291.25	Dr & Mrs Mary Wangari Wamae	01/11/2013 To 2015 March
94	Proposed Residential Estate Karen , 3D lane Nairobi	LandMax Designs Architects	Petrotrack Engineering Services Ltd	31,501,276.83	Paddocks Ltd	01/10/2013 To Dec 2015
95	Proposed Showroom Service Centre & Offices For Simba Corporation LTD on Chiromo Road Westlands	DMJ Architects	AliSeif Consulting Engineers	30,500,000.00	Simba Corporation	01/12/2013 To Dec 2014
96	Proposed Apartment On Awgwings Kodheck Road, Nairobi	Beglin Woods Architects	Loadline Engineering Services	13,292,678.00	Miloski	01/11/2013 To March 2015
97	Proposed 24No.s Apartments For Mrs. Rashida Mansurali Virani Mechanical Installations	Meselem Design Consultants (AR)	Aruna Patel Consulting Engineers	14,484,000.00	Mrs. Rashida Mansurali	01/11/2013 To Feb 2016
98	Proposed Ammendments to Approved Plan Reg No.EQ 584 ON L.R No 209/16439 Tsavo Rd	Sancas Architects Associates	BS Consultats Engineers	17,000,000.00	Trancewood Ltd	01/11/2013 To Dec 2015
99	Proposed KIST Kigali Central Campus New Library Building	FBW Architects & Engineers Kigali	FBW Architects & Engine	35,000,000.00	KIST Kigali Central Campus	01/12/2013-march 2014
100	Proposed Residential Development On Plot LR 209/8336/157 Loresho, Nairobi	Beglin Woods Architects	Pisaroan Consulting Engineers	5,217,575.00	Mrs Jane Akinyi Odamba	01/04/2014 To November 2016
101	Proposed Construction of JKUAT SRBS Tower On LRNO 1/109- George Padmore Road Nairobi plumbing, Drainage & Fire Fighting	AAK Consultants	Geomax Consulting Engineers	113,724,295.00	JKUAT SRBS	June 2014-To-August 2017
102	Proposed KINGFISHER'S NEST For Sato Properties Ltd	Avanti-Architect	Sanix Consulting Engineers	19,500,000.00	Sato Properties	01/08/2014 To December 2017
103	Proposed Development MAE RIDGE TOWN HOUSES MAE RIDGE CLOSE, RUNDA	Beglin Woods Architects	GAMMADELTA EASTERN AFRICA Consultating Engineers	15,845,727.00	748	01/08/2014 To August 2017
104	Proposed Police Recruits Embakasi			15,000,000.00	VeeVee Enterprise Ltd	01/12/2014 To Dec 2015

YOGI PLUMBERS LTD-LIST OF PROJECTS

Item	Description	Architect	M & E Consultants	Contract Amount	Client	Year
105	Proposed Development Extension To Existing Ombi Rubber Rollers Factory Plot L.R No. 27507/2027/02	Spire Architects	EMS CONSULTANTS	4,328,533.00	Ombi Rubber Rollers Ltd	25/03/2015 To March 2016
106	Proposed Development In Desbro Industries Kenya	Ranarch Architects	Servcon Associates Ltd	8,682,130.00	Desbro Kenya Limited	20/04/2015 To December 2016
107	Proposed Office Block for Multichoice Kenya Limited on oloitoktok road	SK Archplans	Prime Consult	32,748,012.00	M/S Multichoice	01/6/2015 To 2016
108	Proposed ALINA VILLAS Aong Lower Kabete		Servcon Associates Ltd	34,500,000.00	Alina Villas	01/6/2015 To Date
109	Proposed Riat Hill Kisumu	Ultimate Design	Metrocom Consultant	11,500,000.00	Coromandele Investment Ltd	01/3/2015 To 2017
110	Proposed Offices & GODOWNS Ent Rd Ind Area Nairobi	P. Rambaldo Associates	Norkun Intakes Ltd	16,637,245.00	Central Auto & Hardware Ltd	01/4/2015 To 2017
111	Proposed Renovation At Muthaiga Gardens Plumbing & Drainage Installation	Triad Architect	Webston Consulting Engineers	7,107,280.00	Standard Chartered Pension Scheme	5/6/2015 To 2016
112	Proposed South Fields Mall Embakasi	Team2 Architects.	Building Services Group	28,552,169.40	MS Pipe Manufacturers Ltd	02/08/2015 To 2017
113	Proposed Oshwal Sports Complex	Aleem Manji Architects	GAMMADELTA EASTERN AFRICA Consultating Engineers	2,203,137.00	Visa Oshwal Community	17/09/2015 To April 2016
114	Completion/Repair/ Renovation of Roads and Public Works Offices In Kisumu (Kisumu County) NCTIP	Conte Design Team	Associated Services	5,502,819.60	Kenya National Highways Authority	01/11/2015 To 2016
115	Proposed Construction of Police Houses At Kasarani Police Station Tender No. KeNHA/989/2015			9,797,300.00	Kenya National Highways Authority	01/11/2015 To Date
116	Proposed Residential House on Plot Lr No 7752/46 Kibagare, Nairobi for Neelish Amratlal Shah and Shiv Neelish	Kalakruti Architects	GAMMADELTA EASTERN AFRICA Consultating Engineers	7,633,395.00	Neelish Amratlal Shah and Shiv Neelish	17/11/2015 To 2017
117	Proposed Residential apartments for susan waithaka - LR no: 76/475 plumbing works.	Architect K. Murathe	Bosch East Africa	13, 542,802.14	Mrs Susan Waithaka	11/12/2015 To 2016
118	Proposed Avenue Hospital Parklands Plumbing ,Drainage and Fire Fighting	Thomas Gronlykke Architect	Ali Seif Consulting Engineers	36,154,411.65	Avenue Hospital	January 2016-To-2017
119	Proposed Interior Fit Out Of Diagogic Centre On Ground Floor Place Building, Limuru Road Nairobi For Columbia Africa Health Care Ltd	Team2 Architects.	Building Services Group	1,200,000.00	Columbia Africa Healthcare Ltd	18/01/2016 To May 2016
120	Proposed Office Development Plumbing & Drainage Engineering Services	Innovative Planning & Design Consultants Architects	Designmatic Ltd	22,500,000.00	Capital Square Ltd	01/03/2016 To Date
121	Proposed Residential House For Shilen	BeglinWoods	GAMMADELTA EASTERN AFRICA Consultating Engineers	6,417,580.00	Mr Shilen	15/05/2016 To 2018
122	Proposed Residential Development For ROJADA Ltd Plot L/R No 7258/45 (7258/3/46), Gigiri Road, Runda Nairobi	Urban Savannah Design Studio 37 Woodvale Groove Road, Westlands	Building Services Group	8,780,560.00	Rojada Ltd ABC Towers,Waiyaki Way Westlands Nairobi Kenya	26/05/2016 To 2018
123	Proposed New DEEPA Industries Factory at Redhill, Limuru . Plumbing, Drainage & Fire Fighting Services	Insight Architecture & Design P.O BOX 14464-00800 NAIROBI	Geomax Consulting Engineers	55,800,000.00	Deepa Industries Limited	15/07/2016 To 2018

YOGI PLUMBERS LTD-LIST OF PROJECTS

124	Proposed Assembly Plant And Office Block On National Park East Gate Road Nairobi . Plumbing, Drainage & Fire Fighting Services	J.S KALSI & Associates Design P.O BOX 24154-00100 NAIROBI	Gill Consult Consulting Engineers	22,773,470.00	Kenya Coach Industries	8/07/2016 To 2018
125	Proposed Mama Nyama Delta Corner & Village Market	Planning Interiors Ltd	Building Services Group	3,500,000.00	The Good Earth Group	26/08/2016 To March 2017
126	Proposed Shree Jalaram Satsang Mandal New Temple, Westlands Nairobi	Case Architecture Ltd	Bosch East Africa Ltd	31,551,400.00	Shree Jalaram Satsang Mandir & Community	16/03/2017 To Date
127	Proposed Taraji Heights On Plots L.R No. Kiambaa/Ruaka/520, Kiambu Country	Tectura International Ltd	Geomax Consulting Engineers	158,500,000.00	Cytonn Real Estate	21/03/2017 To Date
128	Proposed Serviced Apartments Development on Plot L.R No.1/138 Nyangumi Road	Triad Architects	Gill Consult Consulting Engineers	159,533,451.00	Britam Properties Ltd	20/04/2017 To Date
129	Proposed Parking Silo For The ARCHDIOCESE of Nairobi At THE Holy Family Basilica, NAIROBI.	Trioscape Planning Services Ltd	Geomax Consulting Engineers	28,281,219.00	Archdiocese Of Nairobi	8/12/2017 To January 2020
130	Proposed Apartments Plumbing, Firefighting & Drainage Service Installation	Design Artitude Ltd	Bison Consultants	43,454,560.00	Pramukh Developers	01/08/2018 To Date
131	Proposed Changing Rooms at USIU	Tectura International Ltd	Arktech Engineering Ltd	3,804,750.00	USIU	01/10/2018 To January 2019
132	Proposed Infinity Apartments @ Vihiga Road, Kileleshwa	EG Architects & Partners	GAMMADELTA EASTERN AFRICA Consulting Engineers	15,795,410.00	Vihiga Development Limited	01/09/2018 To Date
133	Proposed Kabasiran Villas Jipe Close, Lavington	EG Architects & Partners	GAMMADELTA EASTERN AFRICA Consulting Engineers	15,961,150.00	Kabasiran Development Limited	01/11/2018 To Date
134	Proposed Extension & Renovation for M/S Sarova Panafric Hotel Ltd @ kenya Avenue	Symbion International Architect	Umkant International Consulting Engineers	19,450,000.00	Sarova Panafric Hotels Ltd	01/12/2018 To Date
135	Proposed Fit Out at Britam Training Centre	Tectura International Ltd	Materi & Associates	1,996,187.50	Britam Properties Ltd	7/02/2019 To July 2019
136	Proposed Treewall Apartments Plumbing, Firefighting & Drainage Service Installation	Aleem Manji Architects	GAMMADELTA EASTERN AFRICA Consulting Engineers	26,131,580.00	Treewall Limited	23/01/2019 To Date
137	Proposed Hotel & Associated Development On Plot No L.R> 1870/1/254 Lower Kabete Rd for Kanha Ltd	Archgrid Architects	Norkun Consulting Engineers	154,879,510.00	Kanha Ltd	22/03/2019 To Date
138	Proposed Serviced Apartments Development on Plot L.R No.1/138 Nyangumi Road (Sprinkler Installation)	Triad Architects	Gill Consult Consulting Engineers	76,600,000.00	Britam Properties Ltd	18/11/2019 To Date
139	Proposed Duplex Apartments On Riverside Gardens, Riverside Drive Nairobi On L.R. 209/4904 Nairobi	Aleem Manji Architects	Aruna Patel Consulting Engineers	37,000,000.00	Globe Developers Limited	03/12/2019 To Date



Thika Greens Limited
P.O. Box 16961 - 00620 Nairobi, Kenya.
Office Cell: +254 - 722 851 357
Office Tel: +254 20 2496 434, : +254 20 2514 399
Email: info@thikagreens.co.ke
Url: www.thikagreens.co.ke

9th September 2010

**The Managing Director,
Yogi Plumbers Ltd
P.O Box 10992-00100
Nairobi**

Dear Sir,

**RE: THIKA GREENS LTD PHASE II DEVELOPMENT CONSTRUCTION OF
SEWERAGE AND SEWER TREATMENT ON LAND LR. 10744
NOTIFICATION OF AWARD**

We are pleased to notify you that Thika Greens Ltd has accepted your tender for the construction of sewerage and sewer treatment in the above mentioned development project at your Tender Sum of Kshs 189,965,500 (Kenya Shillings One Eighty Nine Million, Seven Hundred and Ninety Five Thousand, Five Hundred Shillings only).

This amount includes prime and provisional sums to be expended only on prior authorization by Thika Greens Ltd (Employer) through the Supervision of the appointed engineer.

You are now required to give a formal written unconditional acceptance of this offer after which you should provide a Performance Security in the form of a bank guarantee as stated in the appendix to the Form of Tender. For avoidance of doubt the bank guarantee shall be 10% of the Tender Sum. You are also required to provide a detailed and resourced Program of Works with superimposed cash flow based on 19 (Nineteen) months period for completion of the contract, both to be approved by the engineer.

This notification of award shall lead to a conclusion of a contract agreement which shall be confirmed through signing of the Contract Agreement by Thika Greens Ltd and Yourselfes.

Yours faithfully,
for Thika Greens Ltd

Charles Kibiru
CEO / Managing Director

Directors : J. Wandere | C.R. Kibiru | D. Wamahiu | G. Macharia | J. Maina | M. Gachoya | M. Gichohi

1010/PP/AW/14/17/SN

21st March, 2017

Yogi Plumbers Limited,
P. O. Box 10992 – 00400,
Nairobi.

Dear Mr. Manan Patel,

**SUB: PROPOSED TARAJI HEIGHTS ON PLOTS L.R. NO. KIAMBAA/RUAKA/520, KIAMBU COUNTY
(the Project)**

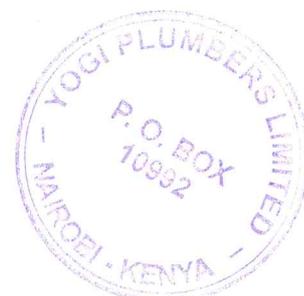
RE: LETTER OF AWARD – MECHANICAL WORKS

The above-captioned matter refers, where we act as the Development Manager of the above-captioned Project on behalf of our client, Cytonn Investments Partners Ten LLP (Taraji Heights).

Following your response to tender on project dated 7th March 2017 and subsequent discussions and best final offer on 16th March 2017 we have made a decision to award the said project to your company subject to the following terms and conditions;

1. The contract will be based on your final offer of Kshs. 158,500,000(**One hundred and fifty-eight million, five hundred thousand shillings only**). This sum is inclusive of 16% VAT and 5% contingency sum.
2. You are required to immediately enter into a sub-contract with the Main Contractor **M/s Landmark Holdings Limited**. You will also be required to mobilize to site and prepare all other requirements as per the subcontractor provisions.
3. It is also understood that you/your firm comprehend that the business discussions between yourselves, ourselves and the Main Contractor may contain sensitive and proprietary information which shall need to be kept confidential at all times, other than where;
 - a. the information is or becomes public knowledge (without fault of the Party concerned); or
 - b. if and to the extent that information is required to be disclosed by a Party to a regulatory or governmental authority or otherwise by law (in which case that Party shall keep the other Party informed of such disclosure).

This obligation is not limited in time, and shall continue even after these business discussions cease. Each Party shall accordingly use all reasonable efforts to ensure that its employees, agents and representatives (and those of its Affiliates) comply with these confidentiality obligations.



September 9, 2020

Yogi Plumbers Limited
P. O. Box 10992 – 00400
Nairobi.

Attn: Mr. Manan Patel

RE: PROPOSED AMMENDMENTS AND ADDITIONS TO APPROVED PLAN CPF AI-928, L.R. No. 1870/1/254 LOWER KABETE ROAD, NAIROBI FOR KANHA LIMITED

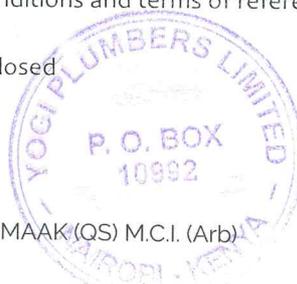
Plumbing, Drainage, Firefighting Installations Subcontract Works – Change Order ref: HPHH/YPL/tc-001

We make reference to the following:

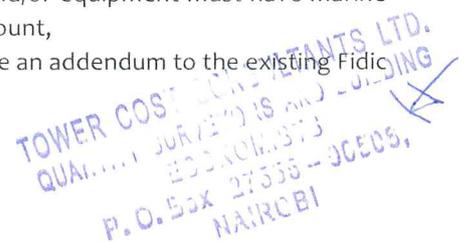
- a. **Sub-contract Agreement** - FIDIC Conditions of Subcontract for Construction between yourselves and the Main Contractor, Sentrim Contracts Limited, dated April 9, 2019
- b. **Letter of Award** ref: KE19001/YOG/JOR/002 dated March 22, 2019

For purposes of this letter, words and expressions defined in the Contract shall, unless the context otherwise requires, have the same meaning as in this letter.

1. This **Change Order** is being issued and shall be construed to be in accordance with **Clause 13.1** of the Fidic Sub-contract Agreement and you're hereby instructed to perform the following Work:
 - 1.1. Plumbing | Drainage | Firefighting Installations & Related Services - Basements Common Areas
 - 1.2. Plumbing | Drainage | Firefighting Installations & Related Services - Commercial/Offices
 - 1.3. Plumbing | Drainage | Firefighting Installations & Related Services - Hotel Tower - Guest Rooms, Public Areas, Common Areas
 - 1.4. Rainwater & Related Services – Disposal
 - 1.5. Mechanical Installations & Related Services – Works as shall be instructed from time to time to ensure functionality of the development.
2. This Change Order:
 - 2.1. Overrides any other previous verbal agreements
 - 2.2. Takes precedence over the Letter of Award ref: KE19001/YOG/JOR/002 dated March 22, 2019
 - 2.3. Demands that you adequately resource the project to our satisfaction
 - 2.4. Demands that works be executed with the highest attainable levels of workmanship
3. The works shall be executed in accordance with the following:
 - 3.1. Existing contract agreement, conditions and terms of reference except as herein qualified,
 - 3.2. Approved Shop Drawings
 - 3.3. Detailed Bills of Quantities – Enclosed



- 3.4. Specifications: Ref: HPN-ASC-PHE-SPC-001-R1 and HPN-ASC-FFI-SPC-001-R0 issued by Ascentis - Enclosed
- 3.5. Specifications: Mechanical Particular Specifications issued by Norkun Intakes
- 3.6. Engineer's Construction Drawings And Details
- 3.7. Hyatt Brand Standards - Enclosed
4. This Change Order has been issued with the following Cost Implications:
- 4.1. Original Contract Sum – Kshs **60,359,219.00** incl VAT
- 4.2. Revised Contract Sum – Kshs **154,879,510.00** incl VAT
- 4.3. Net Cost implication on original Contract – Kshs **94,520,291.00** incl VAT.
- 4.4. This cost is inclusive of supply of all materials required for the works [including of import nature], delivery to site, installations, coordination, testing to approval and commissioning of full scope as herein complete with all relevant taxes, levies, duties, administrative and liaison and/or facilitation costs.
- 4.5. All works shall be subject to remeasurement upon execution of works on site and override all rates save for those included in the attached BoQ - HPHH YOGI Scope - Final 28-08-20 – Contract.
5. This Change Order has been issued with a mutual understanding that the Employer Shall have rights to supply certain specialized components of the works Directly and/or through Nominated Suppliers e.g. Fire Pump Supply and Installation, Sanitary ware, Water Treatment Plant etc. Incase of these Nominated Suppliers Yogi Plumbers shall continue to coordinate and support on behalf of the Employer.
6. This change order has been issued in accordance with Clause 16[a] of the letter of award to cater for Plumbing, Drainage and Firefighting installations works for the full project. Except for any other change orders that are to be issued later, Mechanical works not included herein are to be executed by other specialists with whom Yogi is to liaise and coordinate with continuously except to the extent otherwise instructed.
7. The following to be noted and actioned as necessary:
- 7.1. That these works are to be executed within the Main Contractor's Approved works program.
- 7.2. That Yogi Plumbers are to upgrade and extend their existing performance bond ref: **OLG/PB/12/41875/03** dated March 28, 2019 as follows:
- 7.2.1. To reflect 10% of the revised Contract amount.
- 7.2.2. To remain valid until such a time when the Taking Over Certificate for the full Project is issued in accordance with the Contract provisions
- 7.3. That Yogi are to upgrade and extend their existing WIBA cover for their Employees engaged and/or to be engaged on this project and that the same must remain valid throughout the project execution period.
- 7.4. That the onus to ensure that the project insurances and bonds remain valid throughout the project execution period purely rests on the Sub-Contractor, Yogi Plumbers Limited.
- 7.5. That time remains to be of essence on this project
- 7.6. That samples are to be submitted and approved in writing before mass procurement is done on any item supplied by the Sub-contractor
- 7.7. That All Insurance Covers and Bonds must be through Universal Insurance Brokers
- 7.8. That Incase of any advance payments being agreed on; this shall only be made against an irrevocable Advance Guarantee Bond in favour of Kanha Limited through Universal Insurance Brokers,
- 7.9. That incase of any importation required, all imported materials and/or equipment must have marine insurance cover with Kanha Limited's interests fully taken into account,
- 7.10. That this Change Order, its contents and references shall constitute an addendum to the existing Fidelity Sub-contract Agreement with the main Contractor.



20th April, 2017

Yogi Plumbers Ltd
P O Box 10992-00400
NAIROBI

Dear Sirs,

RE: SERVICED APARTMENTS ON NYANGUMI ROAD, KILIMANI, NAIROBI

We are pleased to confirm award of the **Plumbing, Drainage and Fire Fighting** works sub-contract for the subject project to be located on **LR No. 1/138** Nyangumi Road, Kilimani, Nairobi, to your company at a cost of **Kenya Shillings One Hundred and Fifty Nine Million Five Hundred and Thirty Three Thousand Four Hundred and Fifty One Only (Kshs 159,533,451.00)** Inclusive of VAT.

You are therefore requested to enter into a sub-contract with the Main Contractor m/s Sentrim Contractors Ltd.

By copy of this letter to Gill-consult Engineers, we request them to provide you with all requisite Engineering drawings, specifications and schedules.

We congratulate you for this commission and look forward to successful completion of the project.

Yours faithfully,



Benson Kamau
Assistant General Manager
BRITAM PROPERTIES LTD

c.c. Triad Architects
Barker & Barton (Kenya)
Gill Consult

2094

26th May, 2014

Yogi Plumbers
P.O. Box 10992 – 00400
NAIROBI.

Adak House, Milimani Road, (off State House Road)
P.O. Box 40426, 00100, Nairobi, Kenya
Telephone 254-020-2722766, 2722776, 2722782, 2722786
Fax: No. 254-020-2718721
email: info@adak.co.ke

Dear Sir,

**PROPOSED CONSTRUCTION OF JKUAT SRBS TOWER ON
ON LRNO. 1/109- GEORGE PADMORE ROAD NAIROBI**

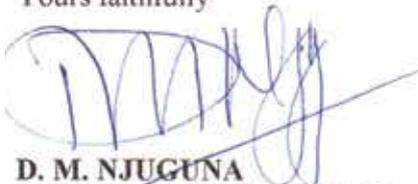
PLUMBING, DRAINAGE AND FIRE FIGHTING INSTALLATION

On behalf of our client, we are pleased to inform you that your tender dated 8th November, 2013 for the above works has been accepted. The tender amount is Kshs. 113,724,295.00 (One Hundred and Thirteen Million Seven Hundred and Twenty Four Thousand Two Hundred and Ninety Five).

The main contractor is M/s. Landmark Holdings Limited of P.O. Box 66537 – 00800 telephone number 550276/550277, Nairobi.

You are therefore required to get in touch with the main contractor and enter into a sub-contract agreement with them.

Yours faithfully



**D. M. NJUGUNA
ARMSTRONG & DUNCAN
PROJECT MANAGEMENT**

Cc : Chairman, JKUAT SRBS – Attn: Amb. Steven Loyatum
: Trust Secretary, JKUAT SRBS – Attn: Ms. Vivian Nyambura
: Landmark Holdings Ltd.
: AAKI Consultants – Attn: Arch. Gitao Mungai
: Integrated YMR Partnership – Attn: Mr. William Kinyanjui
: Geomax Consulting Engineers – Attn: Ms. Loise Mbaria

18th November 2019

Yogi Plumbers Ltd,
P O Box 10992-00400,
NAIROBI

Dear Sirs,

SERVICED APARTMENTS ON NYANGUMI ROAD, KILIMANI, NAIROBI

We are pleased to confirm award of the **Supply and Installation of Fire Sprinkler system and other associated plumbing works sub-contract** for the subject project to be located on Plot No. LR No. 1/1376 (originally 1/138) Nyangumi Road, Kilimani, Nairobi, to your company at a cost of **Shillings Seventy-Six Million, Six Hundred Thousand Only (Kshs 76,600,000.00)**, Inclusive of VAT.

The contract Period will be for **19 weeks** with date of commencement being **19th November 2019** and date of completion being **31st March 2020**

You are therefore requested to enter into a sub-contract with the Main Contractor m/s Sentrim Contracts Ltd.

By copy of this letter to Gill-consult Engineers, we request them to provide you with all requisite Engineering drawings, specifications and schedules.

We congratulate you for this award and look forward to successful completion of the project.

Yours faithfully,



Ambrose Dabani
CEO & PRINCIPAL EXECUTIVE
BRITAM LIFE ASSURANCE CO. LTD.

c.c. Triad Architects
Barker & Barton (Kenya)
Gill Consult



MML Turner & Townsend

REF: KE19001/YOG/JOR/002

22nd March 2019

Yogi Plumbers Ltd,
Atlas House,
Lower Kirinyaga Road,
PO Box 10992 - 00400,
Nairobi.

2nd Floor, The Courtyard
General Mathenge Drive
Westlands
Nairobi
Kenya

PO Box
62899-00200
City Square
Nairobi
Kenya

+ 254 (0) 20 374 4903/4
www.mmlt.com

Attn: Mr Manan Patel

RE: PROPOSED HOTEL AND ASSOCIATED DEVELOPMENT ON PLOT NO L.R. 1870/1/254 LOWER KABETE RD - LETTER OF AWARD FOR LOCAL PLUMBING, DRAINAGE AND FIREFIGHTING SUPPLY AND INSTALLATION WORKS

Further to your tender for the subject project and subsequent negotiations, on behalf of the Employer, Kanha Ltd, we wish to award of the contract for the installation of plumbing and drainage works to you, details as follows:

1. **Contract Sum** : **Kshs. 60,359,219.00 inclusive of VAT**
2. **Contract Award** : **Monday, 11th March 2019**
3. **Start on Site** : **Within one day following Contract Award.**
4. **Completion date** : **As per the main contractors approved programme**

You will be appointed as a nominated sub-contractor to the main contractor, Sentrim Contracts Limited with whom you will enter into a sub-contract under the FIDIC Conditions of Subcontract for Construction Works. Should you accept this, you will enter into negotiations with Sentrim to finalise on the nominated sub-contract. Please note that the Performance Bond shall be as per the annexures contained in the Main Contract Documents. The insurances shall be as mentioned in the conditions of contract.

Please note the following terms and conditions:

1. The works shall consist of importing all the materials required for the works, delivering to site, installations, testing to approval and commissioning of plumbing and drainage to 215no hotel rooms:
 - a) **Hyatt Place** : Standard King - 136no rooms; Double rooms - 22no rooms
 - b) **Hyatt House** : 1 Bedrooms - 30no rooms; Studio - 27no rooms
2. Prior to commencement of the works, you are to provide detailed shop drawings which must be approved by the Mechanical Engineers. Upon completion of the works, you will be required to submit "As-Built" Drawings for the entire plumbing and drainage works to the satisfaction of the Engineer.
3. You will be required to submit all requisite samples and specifications of the materials, fittings, appliances and accessories you intend to use for our review and subsequent approval before making any mass procurement.
4. Yogi Plumbers Ltd will supply, install, test and commission the plumbing and drainage systems as detailed in the tender documents at an agreed contract cost of **Kenya Shillings Sixty Million, Three Hundred Fifty-Nine Thousand, Two hundred and nineteen (Kshs 60,359,219.00)** inclusive of 16% VAT.
5. This shall be a fixed price contract and thus the fluctuations clause in the contract documents shall not apply.

Trading as Turner & Townsend Limited
Registration No. CPR/2015/204164

The company's principal place of business is at Delta Towers, Office suite number 707, 7th Floor Delta Corner, PWC Wing, Chiroso Road, Westlands, Nairobi.



Our Ref: J0716/NKW/kar

20th June, 2008

Yogi Plumbers Ltd.

P. O. Box 10992 - 00400

NAIROBI

Dear Sirs,

**PROPOSED SAMEER BUSINESS PARK – NAIROBI PLUMBING, DRAINAGE
& FIRE FIGHTING SERVICES LETTER OF ACCEPTANCE**

Further to your tender and subsequent negotiation meetings, we are glad to inform you that our Client Messrs. Sameer Business Park Ltd. has decided to award you the Plumbing, Drainage & Fire Fighting Services Sub-Contract at your discounted sum of KShs.109,040,000.00 (VAT Inclusive).

You are required to liaise with the Main Contractor, Messrs. Cementers Ltd. and arrange to engage in a Sub-Contract agreement.

The site commencement date was Monday 26th May, 2008 with a contract period of 78 weeks. The programme of works shall be in accordance with the Main Contractor's schedule.

Please arrange to collect the necessary drawings, specifications, priced and unpriced Bills of Quantities from our office to enable you commence the works immediately.

We look forward to a cordial working relationship with you on this project to successful completion.

Yours faithfully,

G. M. NJOROGE

FOR: GEOMAX CONSULTING ENGINEERS

c.c.

Sameer Investment Group Ltd. – Mr. Micheal Karanja

Nishi Sharma Architect– Ms. Nishi Sharma

Harold Fenwick & Associates– Mr. Bashir Hajee

Cementers Ltd.–Mr. Ramesh Vishram



Sentrim Contracts Ltd

A: P.O Box 43436-00100-GPO Nairobi, Kenya
T: (+254 20) 2217002 / 2216990 / 315680
F: (+254 20) 2217005 / 2218314
E: sentrim@sentrim.co.ke

26th July 2013

Yogi Plumbers Ltd
P.O. Box 10992-00400
NAIROBI

Dear Sir,

Re Award Letter – Supply Install & Commissioning of all Plumbing & Drainage Works (A.M.S Hotels (Westlands) Ltd

We are pleased to inform you that you have been awarded the above works. The details of the contract are as follows:

1. **Contract Sum** - The contract sum is Ksh. **110,502,980/=** inclusive of VAT.
2. **Contract Period** – The contract period is **104 weeks** (Inclusive of weekends and public holidays)
3. **Date of Award** – 26th July 2013
4. **Contractual Items**- As per the contract , you are required to provide the following.
 - Performance Bond
 - Insurance for your employees
 - Detailed Works Program
5. This award is based on the **"Agreement & Conditions of subcontract for building works"** published by the Joint Building council, June 2002 Edition
6. **Contacts** – We set out hereunder our contacts as follows:
 - Director - Vinu (0733601214) vinu@sentrim.co.ke
 - Director – Ravi (0722317256) ravi@sentrim.co.ke
 - Project Manager – Ali (0724853229) sentrim.std@gmail.com
 - Project Q.S – Maina (0720457562) maina@sentrim.co.keAll mails to be copied to the above and cc to alice@sentrim.co.ke

Please sign this letter as an acknowledgement of your agreement to the conditions of this contract as outlined above.

Yours faithfully,

V.A. Kerai
Sentrim Contracts Ltd

Directors: H Hirani (Kenyan), V. Kerai (Kenyan), R. Varsoni (Kenyan)

Aruna Patel & Associates

Service Engineer

YOGI PLUMBERS LTD,
P O BOX 10992-00400,
NAIROBI, KENYA.
03/12/2019.

Dear Sir/Madam,

REF: PROPOSED DEVELOPMENT OF RUMAIISA RESIDENCY ON PLOT L.R. No. 209/4904, RIVERSIDE GARDENS, OFF RIVERSIDE DRIVE, NAIROBI, FOR GLOBE DEVELOPERS LTD.

LETTER OF AWARD

We refer to your quotation for the above project.

We are pleased to inform you that you have been awarded the sub-contract works for the project with the fixed contract sum of Kenya Shillings Thirty Seven Million Only (Kshs. 37,000,000.00). This amount is inclusive of V.A.T.

You shall work in liaison with the Main Contractor and strictly observe the works programme for the smooth running and success of this project.

We take this opportunity to thank you on behalf of the Client and other Consultants for being part of this team, and look forward to a cordial working relationship with you.

Please sign a copy of this letter to signify your acceptance of conditions stated above and forward the copy to us.

Yours' Faithfully,



Aruna Patel,

Aruna Patel & Associates.



Our Ref: J1105/NNK/nnk

18th December, 2012

Yogi Plumbers Ltd,
P. O. Box 10992
NAIROBI.

(Attention of Jitu)

Dear Jitu,

**PROPOSED OFFICE BLOCK FOR UPWARD SCALE, AT 4TH NGONG AVENUE,
NAIROBI.**

PLUMBING, DRAINAGE AND FIRE FIGHTING SERVICES

Further to your tender submitted on 19th April, 2012, on behalf of our Client, we are glad to inform you that the Client has awarded you the above tender at your discounted tendered sum of **KShs.52,099,022** inclusive of VAT but exclusive of Provisional Sums.

You are required to liaise with the Main Contractor Ms. Epco Builders Ltd and arrange to enter into a Sub-Contract Agreement. The programme of works shall be in accordance with the Main Contractor's schedule.

We expect you to maintain the highest degree of professionalism while executing your works, strict adherence to the Specifications and high standard of craftsmanship in close consultation with the Project Consultants.

On receiving this award letter, you are instructed to collect drawings from our offices during office working hours.

We look forward to a successful project.

Kindly send us a letter to confirm your acceptance.

Yours faithfully,



G. M. NJOROGE
FOR: GEOMAX CONSULTING ENGINEERS

c.c. Triad Architects.
Masterbill Integrated Projects.
Epco Builders Ltd





emacs CAD solutions
DESIGN-BUILD-ART-CAD & HOUSING CONSULTANCY SERVICES

(ECS/60)

Issued By: **EMACS CAD SOLUTIONS LTD**
Address: Studio House, Plumslane off Ojijo Rd, P O Box 668, 00200
City Sq., Nairobi, Kenya

Nominated Sub-
Contractor
**Architect's
Instruction**

Employer: Heritan Limited,
Address: P.O. Box 57661 -00200 City Square Nairobi

Job Ref: ECS/Heritan/10-RES

Contractor: Alps Construction Company Ltd
Address: P.O. Box 4371 -00506 Nairobi

Instruction No: 5 (Five)

Works: Proposed residential developments
Sited at: on L.R. No. 12715/402 for Heritan Limited

Issue Date: 22/11/2011

Contract Date: Housing in Mlolongo for Heritan Limited

Under the terms of the above mentioned Contract, I/We issue the following instruction:

PRIME COST SUMS	Office Use: Approx. Costs	
	* Omit	* Add
<u>Nominated Sub-Contractor</u>		
Omit: P.C. Sum of KShs KShs 44,500,000.00 included in the Bills of Quantities/Specification for the supply and fixing of plumbing fixtures.		
Add: Go into a Sub-contract with the Sub Contractor M/s Yogi Plumbers for a sum of KShs Kshs 44,500,00.00		
To enable you to do so we enclose the following two (2) copies of the relevant Bills of Quantities/specification on which the tender was based.		
Signed:		
Amount of Contract Sum	*	
± Approximate value of previous Instruction	*	
± Approximate value of this Instruction	*	
Approximate adjusted total	*	

Distribution: Original to:
Main Contractor *

Copies to:
Employer *
Quantity Surveyor *
Structural Engineer *
Services Engineer *

Architect's File *
Clerk of Works *
Quantity Surveyor *
Nominated Sub-Contractors *

Note: * Currency to be specified

(amended 26/3/07)



ARCHDIOCESE OF NAIROBI

Office of the Procurator

Our Ref:

Your Ref: 8th December, 2017

Our Ref: Yogi Plumbers Ltd.
P. O. Box 10992 - 00400
NAIROBI



RE: PROPOSED UNDERGROUND PARKING SILO AT HOLY FAMILY MINOR BASILICA ON PLOT LR NO 209/13626 NAIROBI.

PLUMBING, DRAINAGE AND FIRE FIGHTING SERVICES

LETTER OF ACCEPTANCE

Further to your tender and negotiations on the project named above, we are glad to inform you that your bid has been accepted and awarded to you for the Plumbing, Drainage and Fire Fighting Services Sub Contract at your negotiated sum of **Kshs. 28,281,219.00 (Kenya Shillings Twenty Eight Million Two Hundred and Eighty One Thousand, Two Hundred and Nineteen) VAT inclusive.**

You are required to liaise with the Main Contractor, Messrs. China Zhongxing Construction Co. Ltd. and arrange to enter into a Sub Contract agreement.

The site commencement date was Monday 8th December, 2017 and the program of works shall be in accordance with the Main Contractor's schedule.

All other terms and conditions of the contract remain as stipulated in the tender documents.

Please arrange to collect the necessary Drawings, Specifications, Priced and Unpriced Bills of Quantities from our office to enable you commence the works immediately.

You are required to submit as soon as possible a Performance Bond from an approved Bank equivalent to 10% of the Sub-Contract Sum.

We look forward to a successful project.

Yours faithfully,

Fr Simon Ng'ang'a
The Finance Administrator/ Procurator, Archdiocese of Nairobi
C.C.



- Mentor Management Ltd
- Trioscape Scape Planning Ltd
- Laurez & Associates
- Frame Consultants Ltd.
- China Zhongxing Construction Co. Ltd.



Passion for taste

Manufacturers of Spices and Snacks

Our Ref: SG / TH / 2016 / 07 / 015

29th July 2016

The Managing Director,
Yogi Plumbers Limited,
P.O. Box 10992 - 00400,
Nairobi, Kenya.

Dear Sir / Madam,

RE: APPOINTMENT OF PLUMBING SERVICES

Tropical Heat Ltd declare herewith that on 29th July 2016 we appoint Yogi Plumbers Ltd to carry out the comprehensive plumbing services for the following project:

New Tropical Heat Factory – Redhill, Limuru
L.R No 16297-16300 Kiambu County

Agreed Contract Sum of Kshs. 55,803,600/- Incl. VAT, shall be disbursed at agreed stages by Tropical Heat Ltd (Client).

Note that works are to be carried out in co-ordination and under the supervision of Pindoria Holdings Ltd (Main Contractor)

This letter is being sent in duplicate. One copy may please be signed to acknowledge your acceptance and returned to us.

Thanking You,

Yours Faithfully

Navinchandra Galaiya
Managing Director

ACCEPTED

Signature of Owner:

MECHANICAL

Name of ~~Electrical~~ Subcontractor:

Yogi Plumbers Ltd.

Registration Number:

1004545 Pin 051529720J

Date: *25/Aug/2016*

Tropical Heat Limited

No.2 Serem Road off Lunga Lunga Rd | Industrial Area, P.O Box 44804 - 00100 Nairobi, Kenya

T: +254 - 20 - 6558011/2/9, 6552640, 6557312 | M: +254 773 420010, 733 639799, 722 206010 | E: info@tropicalheat.co.ke | www.tropicalhea





Since 1963

TRIAD HOUSE
83 MUTHAIGA ROAD
P.O. BOX 30725-00100
NAIROBI, KENYA
T: +254 20 4049651/4
+254 20 4049644
W: +254 202320146
+254 208091114/5
M: +254 722 708632
+254 722 208302
+254 733 220539
+254 734 246643
e-mail: info@triad.co.ke
Website: www.triad.co.ke

ASSOCIATED OFFICES
KAMPALA, KIGALI

8th September, 2016
Ref: 6002/PO/ak/4106

EpcO Builders
P O Box 55628
00200, NAIROBI

Attn. Mr. R.D. Varsani

Dear Sirs,

UPWARD SCALE INVESTMENT COMPANY LTD.:
PROPOSED 4TH AVENUE TOWERS ON LR.209/309/1, NAIROBI

Outstanding Defects

Following our letter Ref:6002/JNG/PO/ak/4088 dated 8th August, 2016 we are yet to receive a response from your end.

The site inspection we carried out on 2nd September, 2016 confirmed that no defects have been attended to. Please inform us on when you are planning to commence the work of attending to the defects. Also note that the defects liability period expires on 30th September, 2016.

We hereby give you a 10 days' notice from the date of this letter to comply failure to which we shall advise the client to contract others at your cost.

Yours faithfully,



JAMES GITOHO
For: TRIAD ARCHITECTS LTD.

c.c Upward Scale Investment Company Ltd.
Masterbill Integrated Projects
Geomax Consulting Engineers
Gath Consulting Engineers
Patronics Services Ltd.
Marryat & Scotts Ltd./Kone Kenya
Yogi Plumbers Ltd.
Vio-tech Ltd.
Car & General
Netvalley Technologies Ltd.
Triple Nine Associates

DIRECTORS:
JAMES GITOHO B Arch FAAK (A)
JULIUS KIBWAGE B Arch MAAK (A)
CHARLES NDUNGU B Arch MAAK (A)
PAUL OBURU B Arch
CECILIA WAHINYA-NGILA B Arch MAAK (A)

CONSULTANT:
TIMOTHY VAULKHARD RIBA MAAK (A)



Aruna Patel & Associates

Service Engineer

YOGI PLUMBERS LTD.

P.O. Box 10992.

NAIROBI.

21/05/2012.

Dear Sir/Madam,

**REF: PROPOSED OFFICE FOR HERITAN LTD ON PLOT L.R No. 209/377/1, AT
WOODLANDS ROAD, NAIROBI.**

PLUMBING AND DRAINAGE WORKS.

LETTER OF AWARD.

We refer to your quotation for the above project.

We are pleased to inform you that you have been awarded the sub-contract works for the project with the agreed sum of **Kshs. 11,000,000.00 (Eleven Million Only).**

This amount is **inclusive of VAT**, but **excludes PC Sums and Contingencies.**

You shall work in liaison with the Main Contractor for the smooth running and success of this project. Notwithstanding any other rights, the client reserves the rights to impose liquidated the ascertained damages severally or singularly.

We take this opportunity to thank you on behalf of the Client and other Consultants for being part of this team, and look forward to a cordial working relationship with you.

Please sign a copy of this letter to signify your acceptance of conditions stated above and forward the copy to us.

Yours' Faithfully,



Aruna Patel

Services Engineer

Cc: Raj Architects- Project Architect;
Heritan Ltd- Client;



The Avenue Group



9th Floor Orbit Place, Westlands Road
P.O. Box 45280-00100 Nairobi, Kenya
Telephone (254) 732 175 200 / 201
admin@avenuehealthcare.com www.avenuehealthcare.com

9th Feb 2016

YOGI PLUMBERS,
LOWER KIRINYAGA ROAD, ATLAS HOUSE,
P.O.BOX 10992-00400,
NAIROBI

Att: Manan Patel,

RE: NOTICE OF AWARD FOR PROVISION OF PLUMBING, DRAINAGE AND FIRE PROTECTION INSTALLATIONS, AVENUE HOSPITAL PROJECT.

Avenue Group is pleased to inform you that, after prudent consideration of all tenders received, you have been selected for the provision of plumbing, drainage and fire protection installations for the proposed Avenue Hospital Project valued at **KES 36,154,411.65/=**.

As required in the sub-contract agreement, you are subjected to enter into a formal agreement with the Projects' Main Contractor, Parklane Construction Limited.

Please acknowledge the acceptance of this award letter.

We wish you all the best.

Yours Sincerely,

For and On Behalf of,
Avenue Group,

Faith Waweru,
Projects Manager

C.C. Parklane Construction Limited
Ali Seif Consulting
Gronlykke Studios

-Ghanshyam Patel
- Ali Seif
-Zebbie Shuma



PINDORIA HOLDINGS LIMITED

JOINERY, BUILDING & GENERAL CONTRACTORS

Email: pindoria@wananchi.com

P.O. BOX 16929,
NAIROBI-00620, KENYA

PIN No. P051111611V
VAT No. 0104270U

TEL: (020) 8044992 / 3
FAX: (020) 2365690

23rd June, 2010

M/s Yogi Plumbers Ltd
P.O Box 10992
NAIROBI

Att. Jitubhai

Dear Sir,

**RE: PROPOSED RESIDENTIAL HOUSE TYL LTD ON PLOT NO. 214/626 44
MUTHAIGA-NAIROBI.**

GENERAL PLUMBING AND DRAINAGE INSTALLATIONS SUB-CONTRACT

We refer to **ARCHITECT'S Instruction No.1, REF SK/10/2199** dated 22/6/2010 instructing us to enter into a sub- contract agreement with you for the above project.

We have pleasure informing you that your quotation in the sum of **Shs 9,240,411.00 Incl. 16% VAT** for carrying out **General Plumbing and Drainage** Installations for the above project has been accepted in accordance with Architect's letter.

We enclose herewith in duplicate a Sub-contract Agreement duly completed and signed by us and we shall be pleased if you will return both copies of the sub-contract agreement, Bill of Quantities and Drawings duly signed by you, then after a copy will be forwarded to you for your **RETENTION**.

We once again confirm your quotation and ask you to order immediately all the relevant materials required to complete your entire sub-contract, and please furnish us with the necessary documents (papers) if you have ordered them, and also if you have any such materials in store to be taken to the consultants for approval to avoid any unnecessary delay and complication and meet with our programme chart (enclosed).

Furthermore, please note that you are required to provide us with a 10% Performance Bond of your sub-contract value and a copy of your Workmen Insurance to fulfill your sub-contract obligation.

Please also make sure that one of your responsible representatives attends all future site meetings as per the Architect's arrangements. Your co-operation will be highly appreciated.

DIRECTORS: P. V. PINDORIA, J. V. PINDORIA (KENYANS)



VEE VEE ENTERPRISES LIMITED

BUILDING & CIVIL CONTRACTORS

P.O. BOX 3283, NYAYO STADIUM, NAIROBI

PHONE: 020-608951

0726 - 882036

PIN No. P051182565Z

VAT No. 0155939N

Dt. 12th February 2014.

The Manager Director,

M/S Yogi plumbers Ltd,

Nairobi.

Dear Sir,

RE: Tender no. KRC/MOT/WB/04/13B.

**CONSTRUCTION AND COMPLETION OF RELOCATION UNITS & SAFETY INFRASTRUCTURES AT
KIBERA AND MUKURU, NAIROBI.**

LETTER OF AWARD FOR MECHANICAL SUBCONTRACT WORKS.

Further to your application and the quotation for the above mentioned works, your company profile was forwarded to the consultants for vetting and approval.

We are pleased to inform you that the consultants have studied your company profile and have given a letter of approval in regards to your competency to undertake works of this complexity and magnitude. Please find attached a copy of that letter.

We have completed the evaluation of your priced Bills of Quantities and have found that a discount of 10% on the overall amount of the contract shall make it viable.

On further discussions with you, you have agreed on the discount.

Therefore we take this opportunity to award the works at Kes. 42,073,276/50 (Kenya Shillings Forty two million seventy three thousand two hundred and seventy six/ fifty cents), provisionally, subjected to remeasurements. The amount is inclusive of VAT and any other taxes your are subjected to by the Government of Kenya.

Please confirm our acceptance in 7 days and go ahead and make the subcontract agreements to formalize your subcontracts.

Thanking you,

Yours truly,

G.B.RAM

MANAGING DIRECTOR.

List Of On Going Projects

Cementers Ltd.

Building & Civil Engineering Contractors
P. O. Box 42426 - 00100 G.P.O. Nairobi, Kenya
Telephone: 3010109, 3747837, 3747924, 3010100/6
Mobile: 0722 - 515390, Fax: 3010110
E-mail: kenya@cementers.com
Website: www.cementers.com

RKV/YP/FS/MI/23052012

23rd May, 2012

YOGI PLUMBERS LTD
ATLAS HOUSE
P. O. BOX 10992
Nairobi
KENYA.

Dear Sirs,

REF: PROPOSED FORTIS SUITES FOR CHARTWELL HOLDINGS ON PLOT LR NO
209/11440, HOSPITAL ROAD NAIROBI

MECHANICAL INSTALLATION CONTRACT

We are in receipt of instruction to accept your tender in the sum of **Kshs 37,433,910.00 (Vat Inclusive)** for the above and we congratulate you for the same.

In order for us to prepare the contract documents for your signatures we will require you to furnish us with the following:-

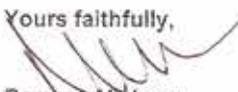
- (a) 2 Sets of the contract drawings.
- (b) 2 Sets of priced Bills of Quantities.
- (c) Performance Bond in our favour, in the value of 10% of the contract sum.
- (d) Your company VAT registration certificate and pin certificate.
- (e) Copies of Insurance for your staff who will be on site.

We will appreciate if you deliver this at the earliest for us to draft the contract and call upon your signature.

We would like you to mobilize on site and place all the order for materials.

We hope for a smooth and cordial working relationship.

Yours faithfully,


Ramesh Vishram
Managing Director

CC: AMS Properties:
Archgrid Systems:
Ecospace Consultants:
Norkun Intakes
Pharma Engineers

Attn: Mr. Mutinda Musau
Attn: Mr. Lemmy Nyongesa
Attn: Mr. R. Muigai
Attn: Eng John Chege
Attn: Eng Macharia



ASSOCIATED OFFICE: P. O. BOX 22766, KAMPALA - UGANDA
TELEPHONE: (041) 4346803, 4346847, FAX: (041) 4346848
E-mail: uganda@cementers.com



Our Ref: J1121/NNK/nnk

24th July, 2012

Yogi Plumbers Ltd,
P. O. Box 10992-00400
NAIROBI.

Dear Sirs,

**PROPOSED KISUMU AVENUE HOSPITAL
PLUMBING, DRAINAGE AND FIGHTING SERVICES**

Further to your tender submitted on 4th April, 2012 and the subsequent negotiation with the Client, we are glad to inform you that the Client has awarded you the above tender at your tendered sum of **KShs.10,941,368.00 inclusive of VAT** as follows:-

	Kshs.
- Preliminaries	358,670.00
- D.W.1. INCOMING WATER SUPPLY	3,211,400.00
- D.W.2. SANITARY FIXING ONLY	2,028,678.00
- D.W.3. INTERNAL WATER SUPPLY	2,225,010.00
- D.W.5. SOIL AND WASTE DRAINAGE	2,219,160.00
- D.W. 6 FIRE FIGHTING SERVICES	898,450.00
	<u>10,941,368.00</u>
- D.W 4 SOLAR INSTALLATION This cost has not been finalized yet. There shall be a separate contract for this after finalization.	

We also inform you that the Client has awarded the main contract to Messrs. Intcon Africa Ltd

You are required to liaise with the Main Contractor and arrange to enter into a Sub-Contract Agreement. The programme of works shall be in accordance with the Main Contractor's schedule.

We expect you to maintain the highest degree of professionalism while executing your works, strict adherence to the Specifications and high standard of craftsmanship in close consultation with the Project Consultants.

We look forward to a successful project.

Yours faithfully,



for **G. M. NJOROGE**
FOR: **GEOMAX CONSULTING ENGINEERS**

c.c. Avenue Hospital
Thomas Groniykke Architect
Ocro Sanya

Our Ref. P072/060712/JK/002

6th July 2012

YOGI PLUMBERS LTD.
P.O Box 10992,
Nairobi.

Dear Sirs,

**PROPOSED ALTERATION AND EXTENSION TO LORESHO CLOSE
RESIDENTIAL HOUSE FOR MR. & MRS. MUCHIRI WAHOME.**

PLUMBING, DRAINAGE & FIRE-FIGHTING INSTALLATIONS

We would like to inform you of the client's acceptance of your corrected tender figure for the supply, installation, testing and commissioning of the plumbing, drainage and firefighting installations works in the amount of **Kshs.2,401,812.80** (in words Kenya Shillings **Two Million, Four Hundred and One Thousand, Eight Hundred and Twelve, Eighty Cents Only**) inclusive of VAT and PC sums.

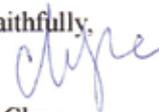
You are therefore appointed as a Nominated Sub-contractor to the Main Contractor, M/s Clasico Builders Ltd. The terms and conditions of contract will comprise the terms and conditions contained in the Agreement and Conditions of Sub-Contract for Building Works, 2002 Edition, published by The Kenya Association of Building & Civil Engineering Contractors, and the amendments thereto and all other terms and conditions specified in the tender documents.

Your program of works and time for completion shall be in accordance with those specified in the main sub-contract agreement.

Please contact the Main Contractor, M/s Clasico Builders Ltd. P.O. Box 38637-00623, Nairobi, to agree to the program of works and to formalize your appointment by entering into the required sub-contract agreement.

Please acknowledge receipt and unreserved acceptance of this Letter of Award and its contents by responding to us in writing. As part of your acceptance, you are required to mobilize to site immediately and commence approval and procurement of any long lead items.

Yours faithfully,


Edward Clyne
FOR: ASAHI CONSULTING LTD.

cc. Otto Mruttu + Partners Architects.
Tandem & Stark Ltd.
Clasico Builders Ltd.

Attn: Otto Mruttu
Attn: Timothy Manyuira
Attn: Naran Thirani.

4th October 2014
Ref: 13-138/KING/003

Yogi Plumbers Ltd.,
P. O. Box 10992-00400
Nairobi

Dear Sir,

LETTER OF AWARD – "SUBJECT TO CONTRACT"

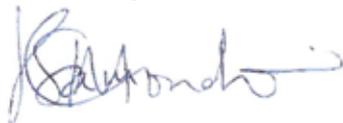
**RE: PROPOSED KINGFISHER NEST APARTMENTS ON LR. NO. 1870/1/430 (1870/1/86/2), MWANZI ROAD
NAIROBI - PLUMBING, DRAINAGE & FIRE PROTECTION SERVICES**

On behalf of our Client, we are glad to inform you that you have been awarded the Plumbing, Drainage & Fire Protection Services Sub-Contract at your tender sum of **KShs.20,716,840.00 (Twenty Million Seven Hundred Sixteen Thousand Eight Hundred and Forty) Inclusive of VAT, but exclusive of PC and Client Supply Sums which are in the Main Contractor's Contract.**

1. Please arrange to collect the necessary Drawings, Specifications, Priced and unpriced Bills of Quantities from the Consultant Engineers to enable you commence the works immediately.
2. You are also required to liaise with the Main Contractor Messrs. Ritik Builders & Renovators Ltd. and arrange to enter into a Sub-Contract Agreement.
3. The programme of works shall be in accordance with the Main Contractor's schedule.
4. We expect you to maintain the highest degree of professionalism while executing your works, strict adherence to the Specifications and high standard of craftsmanship in close consultation with the Project Consultants and Client representatives.

We look forward to a successful project.

Yours faithfully,



Samuel Kamondai
DIRECTOR
AVANTI ARCHITECTURE LTD

Cc: Sato Properties Ltd (Client); Aegis Development Solutions Limited (QS); Samalex Engineers (SE); Sanix Engineers (MEP)





17th July 2010

To Yogi Plumbers Ltd
P.O. Box 10992-00400
Tel. 214741
Nairobi

Dear Sirs,

PROPOSED ICT CENTRE FOR DAYSTAR UNIVERSITY, ATHI-RIVER CAMPUS

Receive warm greetings from daystar University.

Your tender on the aforementioned project refers.

We are pleased to inform you that following the Tender Committee' s recommendation, the Management Board of Daystar university has awarded you the contract as sub contractor to undertake Plumbing and drainage installations of the ICT centre at Athi-River Campus.

The Contract sum is Kenya shillings Three million four hundred ninety thousands only (kshs 3,490,000)

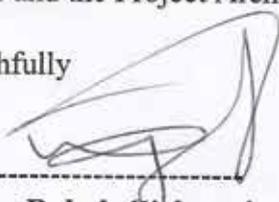
The Main contractor is Mavji Construction Company Ltd and the consultants are as follows

1. Project architects-Synthesis Architect
2. Quantity Surveyor-Africost Kenya
3. Structural and Civil engineer-Watstrut Consulting Engineers
4. Mechanical and E,lectrical Engineers-Metrocom Consultants

By a copy of this letter we instruct the Quantity Surveyor to prepare the contract documents and the Project Architect to introduce you to the main Contractor.

Yours faithfully

Signed-----


Mrs. Rahab Gichungi
Administration Manager

Cc

DVC-FAP
Procurement Officer
SynthesisArchitect
Africost Kenya
Mavji Construction company ltd



TRANCEWOOD LTD.

15TH JULY 2013

YOGI PLUMBERS
P.O BOX 10992
NAIROBI

Dear Sir,

PROPOSED INDUSTRIAL DEVELOPMENT ON PLOT L.R 209/16439 TSAVO ROAD-NAIROBI

PLUMBING, DRAINAGE & FIRE FIGHTING WORKS

Following invitations of Tender and subsequent negotiations ,we are pleased To award you the Sub-Contract work for project referred to above as follows:-

- 1) Subcontract Sum- **Kshs 17,000,000/=** inclusive VAT.
- 2) Commencement Date 15th July 2013.
- 3) Completion time – within works programme given by building Contractor.
- 4) Damage on non-completion —1% of Contract Sum.
- 5) Scope of work- as per standard specifications, Bill of Quantities, NCC rules & regulations/instructions issued by the Engineer.
- 6) **Special Conditions-**
 - a) It is a fixed price Contract.
 - b) All unit rates are to be discounted uniformly.
 - c) Client reserves right to vary scope of works and order any materials direct from other supplier and will be deducted from your sub-contract amount
 - d) You will give us performance bond equivalent to **10%** value of works.
- 7) **Payments-**
 - 1) All payments subject to **10%** retention & certified by the Engineer/Architect.
 - 2) A retention of **5%** shall be released at time of practical Completion/ Handover and second **5%** to be released after 6 months liability period when all defects are made good.

For programme of works you shall liaise with Main Contractor
This letter is to be taken as part of Contract to be entered on
Bill of Quantities.

For:-

Trancewood Ltd

Accepted and Signed by -----

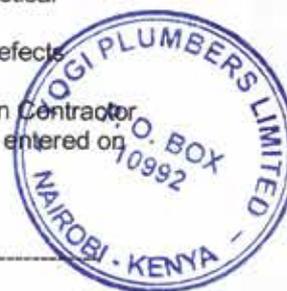
Sub-Contractor- Yogi Plumbers

Accepted and signed by -----

Employers-Trancewood Ltd

Witness -----

Date -----



TRANCEWOOD LTD.
Interior Specialists
P. O. Box 39007 - 00623, NAIROBI.
TEL: 0720 200075 / 0720 637875

Trancewood Ltd. - P.O. Box 39007, Nairobi - Telefax: 3751196, 3594762, 0720 200075, 0733 200075



info@trancewood.com

www.trancewood.com



LT/086/RCCL/10

26th Oct 2010

Yogi Plumbers Ltd
P.O Box 10992 - 00400
NAIROBI

Dear Sir,

**PROPOSED RESIDENTIAL DEVELOPMENT FOR PANDA DEVELOPMENTS
LIMITED ON L.R NO. 7158/235, SPRING VALLEY, NAIROBI**

SUB-CONTRACT FOR MECHANICAL INSTALLATIONS

We refer to the above works, for which you tendered.

We have the pleasure of awarding you the above works at fixed tender price of Kenya Shillings **Thirteen Million Only (Kshs. 13,000,000)** inclusive of 16% VAT.

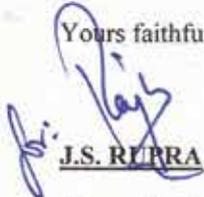
The site has been handed over to you through this communication.

The overall completion date is 28th September 2011 and the whole works are to be completed, tested and commissioned before or on this date.

You are required to sign sub-contract agreement with us which shall be the current contract issued under the Authority of The Kenya Association of Building and Civil Engineering Contractors for this sub-contract to take effect.

We hope you will find this in order.

Yours faithfully,


J.S. RUPRA

Cc Mr. John Okerosi

U Design Architects

www.rupra.co.ke

rupra construction company limited
road c, off enterprise road, industrial area
po box 46657-00100,
nairobi, kenya

tel (+254 20) 536 866 / 7 / 8
237 53 13 / 4 \ 650 544 / 5
351 35 12 / 212 95 20

fax (+254.20) 237 01 40 / 63 07 20

cell +254 733 603 128
+254 720 603 128

email info@re.co.ke





PLANT MAKERS LTD

Industrial Engineering Consultants
Building Services Engineering Consultants
Project Managers

P.O. Box 33698, Nairobi, 00600
Gemuwa House, Suite No. 17, Buruburu
Tel: 254-20-2016448, Fax: 254-20-789229
Email: pmlinfo@pml.com

27th September 2012

PML/ZAF/2012/055.

YOGI PLUMBERS LTD,
P. O. BOX 10992-00400,
NAIROBI.
ATTN: MR. JITENDRA PATEL

Dear Sir,

**REF.: THE PROPOSED NEW COMMERCIAL CENTRE FOR ZAF HOLDINGS ON LR NO. 209/7589,
LUNGA LUNGA ROAD, NAIROBI - SUPPLY, DELIVERY, INSTALLATION AND COMMISSIONING OF
MECHANICAL INSTALLATION.**

On behalf of our client, Zaf Holdings Ltd, we are pleased to inform you that your firm has been awarded the above sub contract works at the adjusted tender sum of Kshs 10,001,213.78 exclusive of contingency. Congratulations for the award.

We advise that the date of commencement of the main contract work is 1st October 2012. You are therefore required to enter into a sub-contract agreement with the main contractor M/s Nirma Construction Co. Ltd of P.O Box 38102-00623, Nairobi.

You are advised to familiarize yourself with conditions of sub-contract to ensure smooth execution of the contract. All the required documents (insurance, performance bond, working drawings) should be furnished to the relevant parties without any delay.

Enclosed here with please find the following:-

1. Copy of priced tender document

Yours faithfully,

Kenneth Njoroge (R.Eng.)
for PLANT MAKERS LTD
Encl.



C.C.

DESIGN PARTNERSHIP LTD,
P.O. BOX 1377-00606, NAIROBI.

MERCURY CONSULTING LTD,
P. O. BOX 19290-00100, NAIROBI.

ZAMS CONSULT,
P. O. BOX 54531-00100, NAIROBI.

Providing Innovative Engineering Solutions

17/10/2012

YOGI PLUMBERS LTD
P.O BOX 10992-00400
NAIROBI

Attn. Mr. Jitu Patel

Dear sir,

P.O. Box 22015 00400
Nairobi, Kenya
Tel: 020-2519326 / 020-2519327



PROPOSED APARTMENT ON PLOT 209/7417/1 FIRST AV. P/LANDS
PLUMBING, DRAINAGE & FIRE FIGHTING WORKS

Following invitations of Tender and subsequent negotiations we are pleased to award you the sub-contract work for the project referred to above as follows; -

1. Subcontract sum – 5,200,000.00
2. Commencement Date – 15/09/2012
3. Completion time – within works programme given by building Contractor
4. Damage on non-completion – Kshs. 50,000.00 per month.
5. Scope of works – as per standard specifications, Bill of Quantities, NCC rules & Regulations/Instructions issued by the Engineer.
6. Special Conditions – a) It is a fixed price Contract
b) All unit rates to be discounted uniformly
c) Client reserve to vary scope of works and order any materials direct or less deducted from your sub-contract amount
d) Preliminary include any storage/Security to be provided by Main Contractor
e) You will give us performance bond equivalent to 10% value of works
7. Payments-
 - 1) All payments subject to 10% retention
 - 2) A retention of 5% shall be released at time of practical Completion/Handover and second moiety of 5% to be released after 6 months liability period when all defects are made good.
For programme of works you shall liaise with Main Contractor Kayvee Enterprises. This letter is to be taken as part of contract to be entered later on.

For: Director of

Riverview Developers Ltd.

Accepted and signed by

Sub-Contractor

Witnessed by

Date

RIVERVIEW DEVELOPERS LTD.

P. O. Box 22015 - 00400

NAIROBI

YOGI PLUMBERS LIMITED

P. O. BOX
10992

NAIROBI - KENYA

T.S. WAKA

26-10-2012



17th November, 2013.

The Director,
Yogi Plumbers Limited
P.O. Box 10992-00400
Nairobi,
Kenya.
Email : info@yogiplumbers.com

Attn: Mr. J. B. Patel.

Dear Sir,

Re: Letter of Award for Plumbing, Drainage & Fire Fighting Installation at Eagle Apartments, Kirinyaga Road, CBD Area, Nairobi.

Ref: 11-13/A/C1128

With reference to the afore-mentioned project and on behalf of the Project Architects Messrs Sycum Solutions and the client Sato Properties Limited, we confirm the award of the **Mechanical Sub-Contract Installation** works to **Messrs Yogi Plumbers Company Ltd** at a contract sum of **KSShs. 16,003,615.00** inclusive of 16% VAT.

The project commenced with the site possession July, 2013 and is expected to be complete in 2014. You will be required to work under the main contractor's program of works based on the confirmed contract date.

We expect to receive your working drawings and equipment specifications for approval 2 weeks after signing the sub-contract with the main contractor at a date to be agreed. Please note that this award is subject to your signing the subcontract documents with the main contractor **M/S Canton Building & Construction Ltd.**

The main contractor's contacts are as follows:

Mr. Navin 0738 697 900
Canton Building & Construction Ltd
P.O Box 3268 – 00506 Nairobi Kenya
Tel 020-2430428/2430341
cantoncbcl@yahoo.com

You are further required to be duly represented on the days set by the consultants for site meetings and inspections in addition to the contractors' site coordination meetings.

Yours sincerely,
For: Gamma Delta Eastern Africa Limited

Eng. Gicheru Kimani
General Manager

Cc.

- Client representative
- All consultants
- Main contractor

————— **Gamma Delta Eastern Africa Limited** —————
ST.ANDREWS ROAD OFF STATE HOUSE ROAD, NAIROBI, P.O. BOX 28088 NAIROBI 00200, KENYA
TEL.: +254 (20) 2720088/9 FAX: +254 (20) 2720189 E-mail: info@gammadelta.co.ke

**PISAROAN
CONSULTING ENGINEERS
FURAHA FLATS FLAT No 6.
BEHIND LANDMARK PLAZA
OFF ARGWINGS
KODHEK ROAD
P. O. BOX 55441 -00200
CITY SQUARE
NAIROBI
TEL 254 (0)20 2733572
TELKOM WIRELESS 0202407360
FAX 254 (0)20 2731976
CELLPHONE 254 (0)722 846 701
E-MAIL: pisaroanconsult@yahoo.co.uk
E-MAIL: info@pisaroan.co.ke**

Our ref. PCE 01192120009PO-ara
25th October, 2013.

Yogi Plumbers,
P. O. Box 10992 - 00400,
Nairobi, Kenya

FAO: Mr. Jitu B. Patel,

Dear Sir,

REF: **PROPOSED RESIDENTIAL DEVELOPMENT ON PLOT LR NO. 2327/274 KAREN, NAIROBI
AWARD LETTER FOR MECHANICAL INSTALLATIONS SUB-CONTRACT**

On behalf of our Client Mrs. Mary Wangari Wamae, we are pleased to appoint you as the sub-contractor for Mechanical Installations Services for the above project at the negotiated and agreed contract sum amounting to KShs. 4,230,291.25 Inclusive of VAT. (In words Kenya Shillings Four Million, Two Hundred and Thirty Thousand, Two Hundred and Ninety One and Cents Twenty Five Only.)

The site has been handed over to you through this communication and attached are the site handover notes for your use and guidance.

You will be required to enter into a sub-contract agreement with the appointed main contractor for the works, M/s Akshar Builders Limited and thereafter diligently follow their program of works up to certified date of practical completion.

Please urgently provide us with your programme for delivery and installation.

We expect your written acceptance confirming your commitment to the above award.

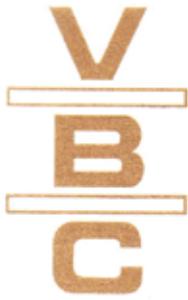
Yours Faithfully,



P. OMOGAH

Cc. Mr. David Beglin
Mrs. Mary Wangari Wamae
Mr. Kimatu Paul
Mr. Arvind Rabadia

Beglin Woods Architects and Interior Designers.
Built Sync. Consult.
Akshar Builders Limited.



Vakkep Building Contractors Limited

BUILDING & CIVIL ENGINEERING CONTRACTORS

Savla Plaza, Mogotio Road, Westlands, P. O. Box 38996-00623, NAIROBI, Kenya

Telephone office: 3743202 / 3743970, Fax: 3747448

Email: vakkep@wananchi.com



Your Ref: _____ Our Ref: _____ Date : _____

17TH JANUARY 2014

**YOGI PLUMBERS LTD
P.O. BOX 10992-00400
NAIROBI.**

ATTN: MR. JITU

Dear Sir,

PROPOSED SHOWROOM, SERVICE CENTRE, OFFICES FOR SIMBA CORPORATION ON CHIROMO ROAD-PLUMBING, DRAINAGE & FIRE FIGHTING INSTALLATIONS SUB-CONTRACT WORKS

We refer to ALI SEIF CONSULTING ENGINEERS' letter dated 16th January 2014 of REF: 612.01/AS addressed to us and copied to you, the client and the Project Quantity Surveyors instructing us to enter into a sub-contract agreement with you for the above project.

We have the pleasure in informing you that your quotation in the sum of Kshs. 30,500,000/= (Thirty million five hundred thousand shillings only) as a fixed price inclusive of 16% VAT, the sub-contract has been accepted for completing the above mentioned works within the main-contractors' work programme with the terms and conditions of agreement of the sub-contract for building works.

We enclose herewith original and two duplicate sub-contract agreements duly completed by us and we shall be pleased if you will return both copies once signed by you for us to register the document, thereafter a copy will be forwarded to you for your RETENTION.

We also enclose three sets of your priced bills of quantities and tender drawings for contract signing between us and yourselves.

Once again we take this opportunity to remind you to order all the relevant materials required to complete your works in time to avoid unnecessary delay in meeting our works programme. No any unapproved materials to be fixed and also no extra work to be carried out without written instructions from the authority.

Under the terms and condition of the contract you are required to provide us with Performance Bond equivalent to 10% of your sub-contract value. Also a valid copy of Third Party Insurance and your workmen's compensation policy to fulfill your obligation.

New Telephone No. 020-2479208, 2479209 Mobile: 0731 768922

Our Ref: J100/MA/SNK/L05

5th March, 2014
Yogi Plumbers Ltd.,
P.o Box 10992-00400, Nairobi.
Tel: +254-20-2644843/2

For the attention of Mr. J.B.Patel

Dear Sir,

**RE: PROPOSED SERVICED APARTMENTS ON PLOT NO. LR 2/617 ARGWINGS
KODHEK ROAD,NAIROBI.**

PLUMBING AND DRAINAGE SUB-CONTRACT AWARD

Following your tender for the above project, and further discussions with the client, we are pleased to inform you that you have been awarded the sub-contract subject to the following terms and conditions.

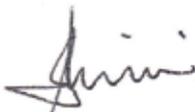
1. The sub-contract sum shall be Kenya Shillings Thirteen Million Two Hundred Ninety Two Thousand Six Hundred Seventy Eight Shillings Only (K.shs. 13,292,678.00) inclusive of 16% VAT, contingency sum, provisional sum and as per Bills of quantities.
2. Retention and limit of retention fund will be **10%** and **5%** of the sub-contract sum respectively.
3. The sub-contract period shall be as per the main contract.
4. Any delay shall be subject to liquidated and ascertained damages as per the main contract.
5. Upon your confirmation, you will enter into a nominated Sub-contract with the Main Contractor; M/s Nipsan Construction Ltd.

Kindly sign one copy and return back to us, looking forward to a smooth execution of the works.

Yours faithfully,

For

Loadline Engineering Services



Stephen N. Kimori

C.C Miloski Company Ltd
Beglin Woods Architects and Interior Designers.
Quanti Bill Consult.
Abba & Wandu Engineers.
Nipsan Construction Company Ltd.

MONARCH DEVELOPERS LIMITED

P.O BOX 18416
Nairobi.
Parklands road,
Jasmine Centre, westlands

Tel: 020 4443834/5/6
Cel: 0720/0733 519591

Our Ref: MDL/YOGI/01/14

2nd October 2014

YOGI PLUMBERS Ltd
P.O.Box
Nairobi

Attu: Mr. GITU

Dear Sir

**Sub: Proposed development at 3rd Parklands Avenue -Doctors Plaza -L.R.No: 209/17/4 -
Plumbing works -Letter of Award**

We refer to our Service Engineers Drawings and BOQ for the subject project and your dully submitted BOQ dated 5th July 2013.

We here by appoint you as our **Nominated plumbing Subcontractor** for the subject project w.e.f project commencement date as per project Architect, subject to the following conditions:

1. The negotiated contract sum shall be 34,071,770.00. as per attached BQ.
2. The contract shall be a fixed price contract and the fluctuation clause shall not apply.
3. You will be required to enter into a sub contract agreement with the main contractor-**Yuvi Construction Ltd** under the agreement and Conditions of Contract for Building Works, Published by Joint Building Council.
4. You shall be required to provide performance bond to the tune of 10% of the contract sum before signing.

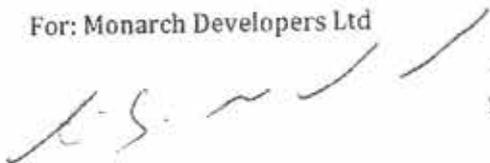
This letter serves you to take all instructions from Service Engineers and other stakeholders to make all necessary action and smooth progress at site

You are hereby required to comply with all local safety regulations and Insurance WIBA to be obtained for all your staff.

We have given the programme of work to you through our project Architects and request you to adhere along with Main contractors **M/S Yuvi Construction Ltd**

We look forward to working with you

For: Monarch Developers Ltd



Arui S. Mudaliar
Director

MONARCH DEVELOPERS LTD.
P. O. BOX 18416 - 00500
NAIROBI, KENYA

CC: Design Artitude--Mr.Brayan / Mrs.Josephine
Norkun Intakes Ltd-Mr.Gatai /Mr.Antony

LANDMAX DESIGNS

24th February 2014.

The Director,
Yogi plumbers limited,
P.O BOX 10992-00400
Nairobi,
Kenya.

Ref:1-13/LMP/2013

Dear Sir,

RE: Letter of Award for Mechanical Installations at THE PADDOCKS – KAREN Along 3 D Lane.

With reference to the afore mentioned project and on behalf of the client Gurcham S Sihra and Davinder S Bharij, we confirm the award of the Mechanical Sub – Contract Installations to Yogi plumbers Limited at a contract sum of **Ksh. 27,168,560.21 [Twenty seven million one hundred and sixty eight thousands. five hundred and sixty shillings. cents twenty one]** inclusive of 16% VAT for 10no. town Houses and a club house.

The project commenced on the 1st of September, 2013 and is expected to be completed in 64weeks. You will be required to work under the main contractor's programme of works based on the confirmed contract dates.

We expect to receive your programme of works and equipment specifications for approval two weeks after signing the sub contract documents with the Main Contractor. Please note that this award is subject to your signing the sub contract documents with the main contractor M/S Canton Builders and Construction Limited.

You are required to be duly represented on the days set by the consultants for site meetings and inspections in addition to the contractor's site co-ordination meetings.

We take this opportunity to congratulate you for winning the tender and look forward to a satisfactory completion of construction of The Paddocks – Karen.

Yours sincerely,



Arch: KAGWI SIMON GACHUNJI

Copies:

- 1) Gurcham S Sihra; and
- 2) All consultants
- 3) Aegis Development Solutions Ltd
- 4) Main contractor

1

Architects, Planners and Project managers
P.O. Box 16442-00100 Nairobi. Tel: +254 722817585, +254 720906620

PISAROAN
CONSULTING ENGINEERS
FURAH FLATS FLAT No 6.
BEHIND LANDMARK PLAZA
OFF
ARGWINGS KODHEK ROAD
P. O. BOX 55441 -00200
CITY SQUARE
NAIROBI
TEL 254 (0)20 2733572
TELKOM WIRELESS 0202407360
FAX 254 (0)20 2731976
CELLPHONE 254 (0)722 846 701
E-MAIL: pisaroanconsult@yahoo.co.uk
E-MAIL: info@pisaroan.co.ke

Our ref. PCE 01252130003PO-ara
10th April, 2014

Yogi Plumbers,
P. O. Box 10992 - 00400,
Nairobi, Kenya
FAO: Mr. Jitu Patel,

Dear Sir,

REF: **PROPOSED DEVELOPMENT ON PLOT LR. NO. 209/8336/157 LORESHO, NAIROBI**
AWARD LETTER FOR MECHANICAL INSTALLATIONS SUB-CONTRACT

On behalf of our Client Mrs. Jane Akinyi Odamba, we are pleased to appoint you as the sub-contractor for Mechanical Installations Services for the above project at the negotiated and agreed contract sum amounting to KShs. 5,217,575.00 Inclusive of VAT. (In words Kenya Shillings Five Million, Two Hundred and Seventeen Thousand, Five Hundred and Seventy Five only.)

The site has been handed over to you through this communication and attached are the site handover notes for your use and guidance.

You will be required to enter into a sub-contract agreement with the appointed main contractor for the works, M/s Adidev Enterprises and thereafter diligently follow their program of works up to certified date of practical completion.

Please urgently provide us with your programme for delivery and installation.

We expect your written acceptance confirming your commitment to the above award.

Yours Faithfully,



P. OMOGAH

Cc. Mr. David Beglin
Mrs. Jane Akinyi Odamba
Mr. Kimatu Paul
Mr. Kishore Halai

Beglin Woods Architects and Interior Designers
Client
Built Sync Consult
Adidev Enterprises



REGENT PROLINK LIMITED

P. O Box 46875- 00100 Nairobi, Tel: 216400 / 221216 FAX: 214301, Wireless: 020-2112239, Cell: 0713 52 71 36
Email: regentprolink@sovereignkenya.com/regentprolink@gmail.com Transnational Plaza, 7th Floor, Mama Ngina Street.

**TO,
THE DIRECTOR,
YOGI PLUMBERS LIMITED,
P.O BOX 10992,
NAIROBI.
8TH JULY 2010**

Dear Sir,

**RE: PROPOSED RENOVATION TO DORMITORY GUTTED BY FIRE SUNSHINE
SECONDARY SCHOOL (Tender Award – Plumbing, drainage and fire fighting
installations subcontractors)**

We refer to the above mentioned subject.

We hereby wish to inform you that your bid for the above works was successful. The tender for Plumbing, drainage and fire fighting installation for the above mentioned proposed project has therefore been awarded to you at a fixed contract sum of **KES 3,300,000.00 (Kenya Shillings Three Million, Three hundred thousands shillings)** inclusive of 16% VAT. You are expected to complete your works within the fixed main contractor's period of 12 weeks.

We are looking forward to your acceptance of this award by signing and returning a copy of this letter upon receipt. We wish to further advice that you contact the main contractor M/s Winn enterprises limited to work out a workable program of works,

Kindly note that the Site hand over shall take place at the site on **Wednesday, 14th July 2010 at 2.30 PM**. On behalf of the Consultancy team we congratulate you and look forward to a successful completion of this project.

Yours sincerely,

**Christopher K. Tarus
PROJECT MANAGER**

Cc. Principal –Sunshine Secondary School

ARCHITECTS & PROJECT MANAGERS

CERTIFICATE OF PRACTICAL COMPLETION

Administration Department

Job Title / No.....

Contractor YOGI PLUMBERS.....

Tick Approved work type either Piece Rate _____ or Contract .

The Part of the works here listed.

Plumbing work at ICT Building

are inspected and now complete to my satisfaction (as per the quoted job specifications),
tested where necessary (Electrical and Mechanical) and are ready to be taken over.

Prepared by Mathew O Signed [Signature] Date 14/12/12
Maintenance Technician

Certified by Mathew Signed [Signature] Date 14/12/12
Administration Manager

If necessary Confirmed by _____ Signed _____ Date _____
Concerned Department Head

The money for the above work may now be released.

REMARKS. The work done and completed together with defects.

- Copies: -
- a) DVC FAP
 - b) Finance Manager
 - c) Administration Manager
 - d) File

DAYSTAR UNIVERSITY
P. O. Box 44400,
NAIROBI - KENYA.

DAYSTAR UNIVERSITY
P. O. Box 44400,
NAIROBI - KENYA.



COMPLETION CERTIFICATE

To: Yogi Plumbers Limited
P.O Box 10992-00400
Nairobi, Kenya
Atlas House, 1st Floor,
Lower Kirinyaga Rd,
Nairobi, Kenya.

Date of Issue 15th March 2016

Project No. R1379

Award No. 02-14/M/R1379

Project Title Mae Ridge Town Houses
Mae Ridge Close,
Runda, Nairobi.

Contract July 2014

Project Description Mechanical Installation - Plumbing, Drainage, Firefighting and Sanitary ware Installation
(House No. 1325, 1326 & 1327)

In accordance with Clause 41.2/42.2 of the Standard Form of Contract, We certify that subject to making good any outstanding defects as per attachment, shrinkages and other faults which appear during the defects liability period, the above works are substantially complete under our supervision and in accordance with the contract specifications.

Yours sincerely,
For: Gamma Delta Eastern Africa Limited

Eng. Gicheru Kimani –A2440
General Manager

Cc.

- ARJ Capital Limited
- Beglin Woods Architects
- Built Sync Consult Limited

————— **GammaDelta Eastern Africa Limited** —————

ST. ANDREW'S ROAD, OFF STATE HOUSE ROAD, P.O. BOX 28088 NAIROBI 00200, KENYA
Tel.: +254 (20) 2720 088/9 Fax: +254 (20) 2720 189 E-mail: info@gammadelta.co.ke



15th July, 2014

The Director,
Yogi Plumbers Ltd,
P.O. Box 10992-00400,
Nairobi,
Kenya.

Att: Mr. Jitubhai Patel

Dear Sir,

**Re: Letter of Award for Mechanical Installation at
Proposed Town Houses, Mae Ridge – Runda, Nairobi.**

Ref: 02-14/M/R1379

With reference to the afore-mentioned project and on behalf of the Project Architects Messrs **Beglin Woods Architects** and the client **Mae Ridge Development Limited**, we confirm the award of the **Mechanical Subcontract Installation** sub contract works to **Messr Yogi Plumbers Limited** at a contract sum of **KShs. 15,845,727.00** inclusive of 16% VAT.

The project commenced with the site possession in July, 2014 and is expected to be complete in about 60 weeks. You will be required to work under the main contractor's program of works based on the confirmed contract date.

We expect to receive your working drawings and equipment specifications for approval 2 weeks after signing the sub-contract with the main contractor at a date to be agreed. Please note that this award is subject to your signing the subcontract documents with the main contractor **M/S Adidev Enterprises Limited**.

The main contractor's contacts are as follows:

Mr. Kishore Halai
Adidev Enterprises Limited.
P.O Box 32832-00600, Nairobi.
Tel: 0733 330945

You are further required to be duly represented on the days set by the consultants for site meetings and inspections in addition to the contractors' site coordination meetings.

Yours sincerely,
For: Gamma Delta Eastern Africa Limited

Eng. Gicheru Kimani
General Manager

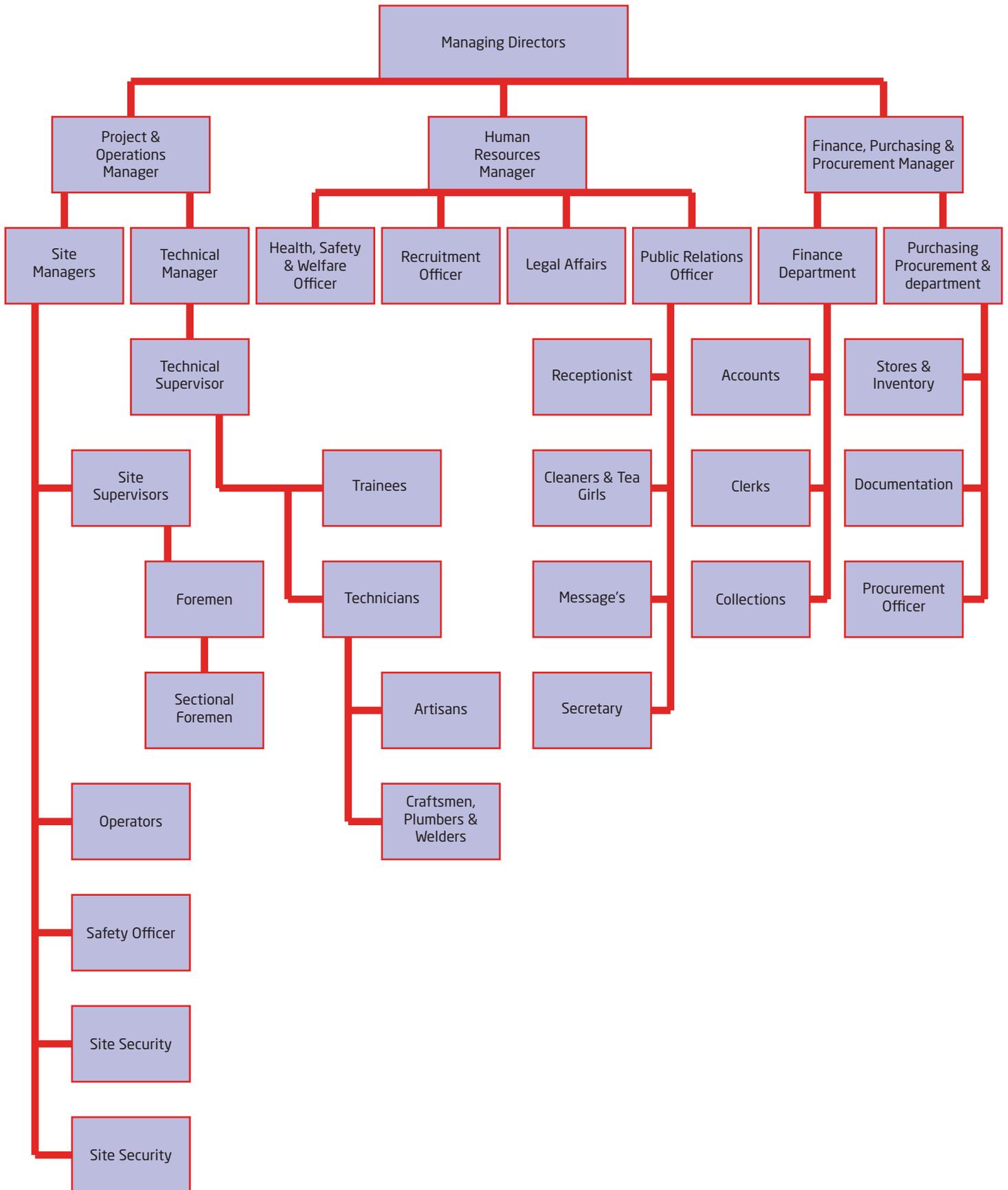
Cc.

- Client representative
- All consultants
- Main contractor

Gamma Delta Eastern Africa Limited

ST. ANDREWS ROAD OFF STATE HOUSE ROAD, NAIROBI, P.O. BOX 28088 NAIROBI 00200, KENYA
TEL: +254 (20) 2720088/9 FAX: +254 (20) 2720189 E-mail: info@gammadelta.co.ke

Company Structure



Profiles Of Key Personel

EDUCATION: SARDAR PATEL UNIVERSITY,
Bachelor of Arts and Economics, Graduation: December 1977
Majors: Civil and Mechanical Engineering, Pass with Distinction

PROFESSIONAL QUALIFICATIONS:

Technical member-The Institute of Fire Protection Officers, UK Const. No.1591	1999
Associate member- The Royal Society of Health (A.M.R.S.H.) U.K	1997
Member -Institute of plumbing U.K. Reg. No.B63041	1992
Member- the fire Protection Association UK No:F8/5230	1980
Registered Drain -layer City council of Nairobi licence no.D. 165	1979
Registered plumber - City Council of Nairobi licence no.P.149	1979

EXPERIENCE:

ATLAS PLUMBERS LTD – Nairobi, Kenya Civil Engineer, Site Supervisor, Finance, Purchasing and Procurement Manager Over 20 Commercial and Residential projects supervised	April 1981 – 1994
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YOGI PLUMBERS LTD – Nairobi, Kenya Director 45 Major Projects completed both Commercial and Residential	1994 – to Date
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VOLUNTEER:

HON. TRUSTEE - Specter Services Host - Athens 2004 Olympic Games	1999-2004
HON. SECRETARY - Shree Cutchi Leva Patel Community Welfare Society & Charitable Organisation	
HON. Internal Auditor and Treasurer – Shree East Africa Satsang Mandal	1998 - 2001
Construction Committee and Maintenance – BAPS Institution	1999-2001
Project Manager at Grand Regency Hotel	1998

INTERESTS AND HOBBIES

Donating and helping build temple schools and hospitals
Watching sports such as cricket and soccer
Travelling
Swimming

EDUCATION: TEMPLE UNIVERSITY, Fox School of Business & Management, Philadelphia, PA
Bachelor of Business Administration, Graduation: December 2006
Majors: Accounting/ Finance GPA: 3.3

ACTIVITIES & AWARDS:

Director of Events, Financial Management Association, Fall 2005-December 2006
Member, Accounting Professional Society at Temple, Fall 2004 – December 2006
Treasurer, Indian Student Association at Temple, Fall 2002 – December 2006
Delegate, Model of United Nations, 2000, 2001

EXPERIENCE:

YOGI PLUMBERS LTD – Nairobi, Kenya April 2009 – To date
Finance, Purchasing and Procurement Manager
Prepare financial reports that summarize and forecast the organization's financial position and analyze future earnings and expenses
Procurement of materials for ongoing projects.
Develop and implement short and long term procurement strategies designed to reduce costs and improve quality and service.
Supervise cash management activities and monitor and control the flow of cash receipts and disbursements.

DELOITTE & TOUCHE LLP - Princeton, USA September 2007 – March 2009
Audit Senior
Performed audits and quarterly reviews of a major investment company and retail and food industry companies with professional skepticism.
Examined and analyzed accounting records, informed management/the client of any findings and recommendations to improve financial operations
Utilized accounting software and provided assistance to junior staff involved in testing procedures.
Knowledge of latest GAAP practices and matters.

COMCAST CORPORATION – Philadelphia, USA March 2007
Investment Accounting
Processed routine Division- wide reports by extracting data from the financial and operational databases.
Prepared management reports and tracked key operational performance of stocks including trend and ratio analysis.

BNP PARIBAS SECURITIES SERVICES– King of Prussia, USA October 2006-December 2006
Securities Processor – Stock Lending Department
Handle the Mark to Market process of International securities.
Perform cash settlements with all contra party follow-up and report to the SLAB trading desk in NY.

INDEPENDENCE BLUE CROSS – Philadelphia, USA June 2005 – August 2005
Accounting Internship – Corporate Accounting Department

Prepared and analyzed account reconciliations for balance sheet accounts and general ledger.

Created and analyzed 2004 Pension Plan Audited Financial Statements and Blue Chip Accounts and Supplemental schedules.

Compiled 1,500 bank transactions and identified investment issues sold and bought.

SMALL BUSINESS DEVELOPMENT CENTER- Philadelphia, USA March – May 2005

Accounting Internship

Provided accounting and consulting services to small and medium sized business in Philadelphia area.

Prepared financial statements for these businesses and helped with the incorporation process.

Assisted businesses in receiving loans and federal funding.

TEMPLE UNIVERSITY– Fox School of Business, Philadelphia, USA Aug 2003 – May 2005

Teacher Assistant, Business Administration

Provide technical and academic assistance for an introductory course to business administration in a 30-seat class

Maintained a database for the purpose of recording attendance, homework, quizzes and project grades

Assist students in class projects, graded quizzes, and provided individual help to students during office hours

SKILLS & LANGUAGES:

Excel, PowerPoint, MS Word, Great Plains Dynamics, SAP, PeopleSoft, ACL Software, Loanet, Depository Trust (DTC)

Conversational in Swahili and fluent in Gujarati

Kenyan Citizen

CURRICULUM VITAE

Name: Dickson Murage Thumbi
Date of Birth: 21 July 1984
Nationality: Kenyan
Marital Status: Single
Postal Address: PO. Box 2111, 00200, Nairobi
Cell Phone: 0723-623093
Email Address: diccmur@yahoo.com

Profile

I am a hardworking, principled, genuine and polite man.

Education & Professional Qualifications:

2012 Kenya Polytechnic University College
Bachelor of Technology Construction Management

2009 - 2010 Kenya Institute of Highways and Building Technology (KIHBT)
Higher Diploma Building Economics

2008 Hertz Driving School and acquired a BCE Driving License

2006 Arch CAD 9 Blaxton Contractors
Certificate in Arch CAD

2006 AutoCAD 2004 – Bells Information
Certificate in AutoCAD

2003 - 2005 Kenya Polytechnic
Diploma in Civil Engineering

1999 - 2002 Chinga Boys High School
Kenya Certificate of Secondary Education (Attained Grade C+)

Employment Record:

2007 – To- Date Yogi Plumbers Ltd Project Manager/ CAD Technician

2006 - 2007 Maki Consult, CAD Technician

2005 - 2006 Zadco Engineering Contractors, Engineering Trainee

Experience record:

May 2007 – to date **Project Manager, Yogi Plumbers Ltd**

Position- Project Manager:

Projects involved-Proposed Sameer Business Park Mombasa Road & Refurbishment of Mt Kenya Safari Club, Mariakani Army Barracks. Proposed Braeburn School Thika, Africare Clinic Waiyaki way, AAR clinics etc.

Duties & Responsibilities

Tendering, Preparation of interim claims, valuations & variations of builders & plumbing works Re-measurement of projects in progress.

August 2006 – May 2007

CAD Technician, Maki Consulting Engineers

Position: CAD Technician; Project: Kibabii Teachers College –. Involved in Production of Mechanical Services working drawings, bills of quantity; drainage, plumbing systems, storm water and Water reticulations.

Position: CAD Technician; Project: Kericho Ardhi House –. Involved in Production of Mechanical Services working drawings, bills of quantity; drainage, plumbing systems, storm water and Water reticulations
Among other projects

Dec 2005 & August 2006

Trainee Zadco Engineering Contractors

Duties & Responsibilities

Measurements & estimating of building & civil works
Preparations of Valuations
Progress report writing

2004 - 2005

Attachment Ministry of Roads & Public Works

Project Repair of Nyeri –Othaya Loop Roads
Involved in Roads Construction and Supervision.

Material Section

Grading, field density, California Bearing Ratio and Hot Extraction

Survey

Measurement and Computation of quantities, level control and drawing of Cross-sections.

Language Capability:

	Speaking	Reading	Writing
English	Excellent	Excellent	Excellent
Kiswahili	Excellent	Excellent	Excellent

Personal Hobbies & Interests

Traveling, listening to music & Community services

Referees:

Q.S Wallace Muira

Contract Management Advisory Service (CMAS)
Project Quantity Surveyor
Refurbishment Mt Kenya Safari Club.
Cell Phone: 0721-451068

Eng Patrick Muholo

Managing Director Atlas Plumbers & Builders Ltd
P. O. BOX 10661 – 00100
NAIROBI.
Mobile : 0721-281086/

Zaddock Olang

Managing Director Zadco Engineering
P.o Box 5138 -00506
Nairobi
Cell Phone: 0722-410635

Eng S.N Mwangi

Resident Engineer Nyeri –Othaya Loop Roads
Tel: 06152091

EDUCATION

Temple University school of S&T and Fox School of Business; Philadelphia, PA

Bachelor of Science in Biology & Business Administration

Sep 2006-Dec 2010

Gen Ed GPA:3.56/4.0

Science Major GPA:2.75/4.0

Business Major GPA: 3.5/4.0

Cumulative GPA: 3.2/4.0

EXPERIENCE

Saps Drug Wholesale; Bronx, NY

June 2009-December 2009

Sales and Marketing

- Prepare financial statements, tax returns and review prices of products
- Assisted in building an informative website with different product information and company background to maximize awareness to clients
- Opened up three new pharmacy accounts through personal visits, increasing revenues by 3%
- Research and Marketed new products to existing and new accounts which allowed for an increase in the sales of diabetic strips and Ensure

Ivee Aqua Epz Ltd; Nairobi, Kenya

Administrative/Intern

June 2010-August 2010

- Involved in production of sterile preparations of eye/ear and nose drops
- Worked with the quality control department learning the assurance and regulatory affairs of the products
- Carrying out a research on intravenous bags and implementing the idea of manufacturing it

Yogi Plumbers and Sanitary Engineers Ltd; Nairobi, Kenya

Summer's 2005-Present

Trade and Marketing

- Research and Develop implementing short and long term procurement strategies designed to reduce costs and improve quality and service.
- Prepare financial statements, tax returns, and doing salaries of the employees
- Filling out competitive tenders to obtain contracts
- Assigning and scheduling employees concerning plumbing repairs and maintenance

VOLUNTEER

BAPS Swaminarayan Institution; Nairobi, Kenya and Philadelphia, PA

Summer's 2001-Present

- Transport the elderly and children to their homes, while providing fast and safe service
- Teach children ages seven-fourteen Gujarati and organized big events such as dramas and presentations

ACTIVITIES

- Indian Student Association of Temple (ISAT) Member
- Indian Cultural Association of Pennsylvania (ICAP) Member
- Temple University Biology Society Member
- Captain of Men's soccer team Temple intramurals

February 2007-March 2008

July 2009-Present

September 2007-2010

March 2010

SKILLS

- **Computer:** Microsoft PowerPoint, Excel, Word, Visio; Adobe Dreamweaver
- **Languages:** Fluent in Hindi Gujarati and Swahili

INTERESTS

- Would like to take intensive private courses to learn French
- Spend a few hours at the driving range
- Play and watch sports

CURRICULUM VITAE.

JOSPHAT GICHURA KIBIRIRI

P.O. Box 6880-00200, Nairobi.

Cell phone: 0726 797 777

gkjosphat@yahoo.com

Personal Profile

An adaptable can do self-starter motivated by set goals and driven by integrity capable of working independently or as a part of a team committed to responsibilities and can deal with technical and administrative issues.

Personal information

Date of birth: 28th April 1980.

I.D Number: 21869967.

Marital status: Married

Gender: Male

Religion: Christian

Nationality: Kenyan

Languages: English, Kiswahili, Native.

Education background

2009-2010: The Kenya Institute of Highways & Buildings Technology

Higher Diploma in Mechanical Engineering (Plant option).

2000-2002: The Kenya Institute of Highways & Buildings Technology

Diploma in Construction Plant Engineering.

May-Aug 1999: Kisumu Industrial Training Centre.

Certificate of Proficiency in Electrical installation.

1994-1997: Kariti Secondary School

Kenya Certificate of Secondary Education. Attained a mean grade of C+ (Plus).

1986-1993: Macegecha Primary School.

Kenya Certificate for Primary Education. Scored 460 out of 700 marks.

Skills improvement

Computer Aided Design (Auto CAD).

Computer applications packages.

Clean Driving License (BCE)

Professional experience.

Sept 2011-To date: Yogi Plumbers Ltd.

Position: **Assistant Projects Engineer.**

Duties;

Production of mechanical services (Drainage, Plumbing and Firefighting systems) working drawings,

Project implementation and progress reports,

Ensuring high quality workmanship in installations and testing performance of the same,

Attending site meetings,

Guiding foremen and artisans on technical details and instructions issued by Services Engineer and Architect.

August 2010: IEC

Worked with the electoral commission as Deputy Presiding Officer Kandara constituency.

2006 –Jan 2009: Put Sarajevo Construction Company.

Position: **Plant mechanic.**

Duties;

Daily routine maintenance of earth moving plant machines and vehicles,

Carrying out planned and unplanned maintenance of plant machines and vehicles,

Removing disassembling and assembling faulty parts,

Attending to breakdowns,

Recording daily lubricant consumption,

Recording service details and planning for service when due.

2005: Triman fresh farm ltd (P.O Box 2068, Thika.)

Position: **Welder/Mechanic.**

Duties;

Servicing radiators and blowers,

Construction of driers and Boiler piping installation,

Welding and General repairs.

Interest.

Living a blameless life.

Referees.

1. **Dickson Murage.**

Projects Manager Yogi Plumbers Ltd.

Cell Phone: 0723 623 093.

2. **Edwin Mungai of KTDA.**

Cell Phone: 0721 422 412

3. **George Kihonge of GDC.**

Cell phone: 0720 315 268.

CURRICULUM VITAE

Name: HEZRON P MBOYA AMUKOWA

Date of Birth: 25th October 1969

Nationality: Kenyan

Marital Status: Married

Postal Address: PO. Box 10992, 00400, Nairobi

Cell Phone: 0721-440-097

EDUCATION

1989-1993 BUTERE YOUTH POLYTECHNIC

Certificate Grade 3 Plumbing & Drainage Course

Employment History

1999 to Present Yogi Plumbers Ltd – Site Foreman

Handled several big construction sites in charge of plumbing and drainage and fire protection works

I have been site foreman for the following selected sites

Lake Nakuru Lodge

Imperial Bank Mombasa

White sands Hotel (Sarova) Mombasa

Mt Kenya Safari Club

Pwani University.

Sameer Business Park

Language Capability:

	Speaking	Reading	Writing
English	Good	Good	Good
Kiswahili	Good	Good	Good

REFERENCES

Available on request

3) PRIMARY EDUCATION

- 1998-2005 BELLEVUE PRIMARY SCHOOL
Kenya Certificate of Primary Education
Total Marks: 373

WORK EXPERIENCE

1) Engineering intern – Kenya Airways Ground Maintenance Division

8TH July to 7th October 2011:

Exposed to maintenance activities within a motor vehicle and mobile plant maintenance setup that include but not limited to;

1. Work shop principles and practices
2. Maintenance planning, implementation and execution
3. Maintenance supervision
4. Inventory management and controls
5. Fault diagnosis, trouble shooting, repairs and overhaul of equipment components

2) Mechanical Engineering intern – YOGI PLUMBERS LTD

July to September 2014:

Reporting to the project manager in carrying out the job duties. Defined responsibilities were to:

1. Interpret and Design Architectural drawings in the fields of:
 - Hot water systems
 - Plumbing and Drainage systems
 - Solar systems
 - Fire protection and suppression systems
2. Estimate costs of materials, labour and use of equipment required to fulfil provisions required to fulfil provisions of Bill of Quantities
3. Assist in site inspections and supervision

3) Mechanical Engineer – YOGI PLUMBERS LTD

May 2015 to date:

Reporting to the Director and Project Manager in carrying out the job duties with responsibilities including

1. Interpreting and Designing Architectural drawings
2. Estimate costs of materials, labour and use of equipment required to fulfil provisions required to fulfil provisions of Bill of Quantities
3. Site inspections and supervision
4. Liaising with Architects, Engineers and Developers on the best ways to implement projects

LEADERSHIP

Served as Dormitory Captain at Sunshine Secondary School from 2007 – 2009

SKILLS PROFILE

- High creativity and effective communication skills
- Reliable personal initiative
- Self – motivated and a quick learner
- Good problem solving skills
- Great yearning for knowledge
- Proficient in Autodesk AutoCAD and Autodesk Revit
- Good interpretation of Architectural, Plumbing and Structural drawings
- Proficient in MS Office

HOBBIES

- Swimming
- Playing football
- Travelling
- Fitness training

REFEREES

To be availed on request

List Of Machinery & Equipment

S. No	Vehicles	Amount
1	Two Tonne Pick Ups	5
2	Saloon Cars	3
3	5 Tonne Canter	2

S. No	Tools	Amount
1	Complete Tool Boxes	50
2	Pipe Wrenches Tool Boxes	50
3	Die Stock	20
4	Vice	20
5	Drills	30
6	Generators	7
7	Welding Machines	10
8	Threading Machines (1/2" to 4")	5
9	Pipe Grooving Machine (2" to 12")	5

S. No	Office Equipment	Amount
1	Computers/Laptops	12
2	Photocopy Machine	2
3	Scanner	2
4	Plotter	2
5	Printers	5



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com



BRITAM SERVICED APARTMENTS –NYANGUMI ROAD
PLUMBING, DRAINAGE & FIRE PROTECTION INSTALLATIONS
CONTRACT SUM KSH235MILLION



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com



**PARK-INN-BY-RADISSON-NAIROBI-WESTLANDS PLUMBING,
DRAINAGE, FIRE PROTECTION & SOLAR INSTALLATIONS
CONTRACT SUM KSH142MILLION**



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com



JKUAT – PENSION TOWERS

PLUMBING, DRAINAGE & FIRE PROTECTION INSTALLATIONS

CONTRACT SUM KSH120MILLION



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com



SAMEER BUSINESS PARK –MOMBASA ROAD
PLUMBING, DRAINAGE & FIRE PROTECTION INSTALLATIONS
CONTRACT SUM KSH115MILLION



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com



4th NGONG PLAZA-
PLUMBING, DRAINAGE & FIRE PROTECTION INSTALLATIONS
CONTRACT SUM KSH55MILLION



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com



THE PADDOCKS KAREN

**PLUMBING, DRAINAGE, FIRE PROTECTION & SOLAR
INSTALLATIONS**

CONTRACT SUM KSH40MILLION



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com

QUALITY POLICY STATEMENT

Yogi Plumbers Limited is committed to:

- Maintaining our Management System to provide employees and interested parties with leadership, guidance and instruction to ensure our service provision is consistent throughout **Yogi Plumbers Limited** operations
- Establishing clear objectives and plans that support our journey toward business excellence
- Ensuring our practice, processes and actions satisfy agreed contractual and commercial requirements and create and maintain client confidence and satisfaction
- Efficiently providing technically innovative, defect free products and services on time
- Providing the best possible outcome with the least amount of risk
- Enhancing our quality capability through structured induction and training programs
- Auditing and assessment of management system compliance and effectiveness
- Systematically monitoring progress and reviewing performance data against established objectives and relevant performance indicators
- Continually improving quality and striving for best practice through collaborative approaches with all stakeholders

Yogi Plumbers Limited operations provide innovative and sustainable technology-based solutions to optimize the value and performance of our client's operating assets across multiple sectors.

Quality within **Yogi Plumbers Limited** is about delivering sustained and superior business performance and consistently meeting the stakeholder expectations through the systematic use of quality principles in business management.

Our philosophy emphasises collaboration between clients, suppliers and employees to drive best practice and continual improvement of business processes and delivery outcomes.

The Quality Policy establishes the framework and authority upon which **Yogi Plumbers Limited** bases its management practices.

This Quality Policy is fully supported by Senior Management and Staff.



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com

OUR ENVIRONMENT POLICY

Yogi Plumbers Limited is committed to:

- Undertaking our operation and delivering products and services in accordance with the international standard for Environment Systems
- Setting objectives and targets to reduce environmental risk and improve sustainability
- Ensuring our operations, products and services comply with applicable legal and other requirements
- Taking steps to prevent pollution, conserve natural resources, protect cultural heritage, minimize waste and drive energy efficiency
- Providing appropriate environmental training to assist in meeting our objectives and reducing any adverse impacts on the environment
- Making continual improvements in environmental performance and to protect the environment
- Communicating with our employees, clients, suppliers, contractors and community on our environmental performance
- Promoting sustainable practices within our supply chain and reduce our broader environmental impacts

Our Management will also:

- Establish environmental systems and processes to minimize environmental impacts, comply with legal and other obligations and improve the environmental outcomes of our clients and the community
- Conduct monitoring evaluation to ensure environmental compliance and obligations are achieved
- Require suppliers and subcontractors to operate in an environmentally responsible manner and adhere to relevant environmental requirements
- Regularly review performance, identify and implement corrective and preventative actions that contribute to continually improving the environmental performance of our operations, products and services

We recognize that all employees have a major role to play in protecting the quality of our environment as such to achieve our environmental policy commitments.

Yogi Plumbers Limited recognizes the importance of environmental conservation and sustainability. We understand the importance of conducting our operations and delivering products and services with the highest standard of environmental care and social responsibility.

We commit to minimizing pollution and contributing towards a sustainable future by achieving a balance between environmental, technological, economic and social objectives.

Yogi Plumbers Limited seeks to the combined efforts of all employees, subcontractors and suppliers to ensure the effectiveness and success of our approach to environmental sustainability.

This Environmental Policy is fully supported by Senior Management and Staff.



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com

HEALTH AND SAFETY POLICY

Yogi Plumbers Limited recognises its moral and legal responsibility to provide a safe and healthy work environment for workers, clients and subcontractors.

Our company ensure that this extends to ensuring that our operations do not expose the local community to undue risk of injury, illness or damage to property or environment. Additionally, every worker at **Yogi Plumbers Limited** is empowered to stop work and report to their supervisor if they have any concerns about the safety of an activity.

Yogi Plumbers Limited is committed to:

- Providing a safe and healthy work environment
- Working on the basis that all injuries, incidents and industrial related diseases are preventable
- Eliminating or reducing hazards and risks by applying the hierarchy of risk control measures to prevent injury or damage
- Consulting with our workers and stakeholder, encouraging innovation and creativity
- Establishing and achieving measurable objectives and targets to continually improve workplace health and safety performance
- Integrating workplace health and safety into every aspect of our organisation
- Monitoring safe conditions in our organisation by verifying our activities comply with legislation, standards, performance requirements and commitments
- Implementing our certified health and management systems
- Driving safety performance by implementing structured safety improvement plans
- Utilising our system as a platform to communicate with our workforce
- Providing training in matters relating to workplace health and safety
- Recognising achievement of safety performance against objectives and targets
- Managing incidents and near misses in a transparent, just and fair manner

Senior management accountabilities:

- Leading by example in displaying a proactive approach to workplace health and safety
- Identifying and promoting positive safety behaviors
- Ensuring allocation of adequate resources and facilities to achieve objectives and targets
- Holding all levels of the workforce accountable for safety performance

Operational senior management accountabilities:

- Implementing health and safety health management plans, safe systems of work and conducting monitoring to verify compliance
- Implementing required corrective and preventive actions
- Ensuring workers adhere to the conditions of engagement, preparing and implementing the necessary safe work plans and practices applicable to their work
- Training employees to meet workplace health and safety responsibilities, gain levels of competency, achieve compliance with legislative requirements, and meet safety standards for tasks performed

Communicating and consulting with workers on this policy and in the development, implementation and promotion of safe systems of work



Registered Plumbers, Sanitary Engineers, Fire Fighting & Solar Installations
P.O.Box 10992-00400, Nairobi, Kenya. Tel +254-20-2644843/2 Email info@yogiplumbers.com

Each person is individually responsible for:

- Leading by example in displaying a proactive approach to workplace health and safety
- Working in a manner which does not pose a risk to their health and safety or that of others in the workplace
- Complying with all workplace health and safety proce
Appropriately using and maintaining tools, plant, equipment and wear the correct personal protective equipment presenting for fit for duty
- Reporting all hazards, injury and damage to their supervisor or manager as soon as practicable

This Health and Safety Policy is fully supported by Senior Management and Staff.

LATEST AUDITED ACCOUNTS

YOGI PLUMBERS LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2017

2

Yogi Plumbers Limited
Annual report and financial statements
For the year ended 31st December 2017

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Schedule of operating expenditure	Appendix II

Yogi Plumbers Limited
Company information
For the year ended 31st December 2017

Board of directors Mr. Jitendra Bhagwandas Patel
Ms. Trupty Jitendra Patel
Mr. Manan Jitendra Patel

Company secretary Sage Registrars,
P.O. Box 52234 - 00200,
Nairobi,
Kenya.

Registered office L.R. No. 209/136/280,
Off Kirinyaga Road,
P.O. Box 10992 - 00400,
Nairobi,
Kenya.

Independent auditor Jessie & Associates,
Certified Public Accountants,
Adabu House,
General Mathenge Drive,
P.O. Box 43682-00100,
Nairobi,
Kenya.

Principal bankers Bank of India Limited,
Kenyatta Avenue,
P.O.Box 30246 - 00100,
Nairobi,
Kenya.

Diamond Trust Bank,
OTC Branch,
P.O.Box 7978 - 00300,
Nairobi,
Kenya.

Yogi Plumbers Limited
Report of the directors
For the year ended 31st December 2017

The directors submit their report together with the audited financial statements for the year ended 31st December 2017, which disclose the state of affairs of the company.

Principal activities

The principal activity of the company is that of plumbing contractors.

Results and dividends

The net (loss)/ profit for the year of Shs. (234,227) (2016: Shs. 15,473,259) has been deducted from/ added to retained earnings. The directors recommend the declaration of a dividend for the year of Shs. 5,000,000 (2016: nil).

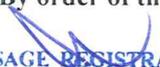
Directorate

The directors who held office during the year and to the date of this report are set out on page 1.

Auditor

The company's auditor, Jessie & Associates, have expressed their willingness to continue in office in accordance with the Kenyan Companies Act 2015.

By order of the board


SAGE REGISTRARS

.....
Company Secretary

Nairobi *14th December* 2018

Yogi Plumbers Limited
Statement of directors' responsibilities
For the year ended 31st December 2017

The Kenyan Companies Act requires the directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for that year. It also requires the directors to ensure that the company maintains proper accounting records that disclose, with reasonable accuracy, the financial position of the company. The directors are also responsible for safeguarding the assets of the company.

The directors accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error. They also accept responsibility for:

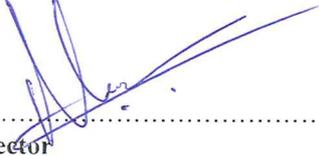
- i) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements;
- ii) selecting and applying appropriate accounting policies; and
- iii) making accounting estimates and judgements that are reasonable in the circumstances.

The directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the company as at 31st December 2017 and of its profit/loss and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Kenyan Companies Act.

Nothing has come to the attention of the directors to indicate that the company will not remain a going concern for at least twelve months from the date of this statement.

Approved by the board of directors on 14th December 2018 and signed on its behalf by:


.....
Director


.....
Director

Yogi Plumbers Limited
Independent auditors' report to the members of Yogi Plumbers Limited
For the year ended 31st December 2017

Report on the audit of the Financial Statements

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Yogi Plumbers Limited as at 31st December 2017 and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities and the Kenyan Companies Act.

We have audited the accompanying financial statements of Yogi Plumbers Limited set out on pages 6 to 14 which comprise the balance sheet as at 31st December 2017, the profit and loss account, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the Institute of Certified Public Accountants Kenya Code of Ethics (ICPAK Code of Ethics) which is consistent with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with other ethical requirements that are relevant to our audit of the financial statements in Kenya. We have fulfilled our other ethical responsibilities in accordance with these requirements. The IESBA Code is consistent with the International Ethics Standard Board for Accountant's Board of Ethics for Professional Accountants (part A and B).

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information, which comprises the Report of the directors as required by the companies Act. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we have obtained prior to the date of this auditor's report, we conclude that if there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of directors for the Financial Statements

The directors are responsible for the preparation of financial statement that give a true and fair view in accordance with International Financial Reporting Standards for Small and Medium-Sized Entities and the requirements of the Kenyan Companies Act. This responsibility includes designing, implementing and maintaining such internal controls as the directors determines as necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing , as applicable, matters related to going concern and using the going concern basis of accounting unless the director's either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so. The directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Yogi Plumbers Limited
Independent auditors' report to the members of Yogi Plumbers Limited
For the year ended 31st December 2017

Report on the audit of the Financial Statements (continued)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the planning and performance of the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity and business activities within the company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company's audit. We remain solely responsible for our audit opinion.

We are required to communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We are also required to provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Kenyan Companies Act we report to you, based on our audit, that:

- i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- ii) in our opinion proper books of account have been kept by the company, so far as appears from our examination of those books; and
- iii) the company's balance sheet and profit and loss account are in agreement with the books of account.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Jitendra C. Patel - P/No 043.


Jessie & Associates
Certified Public Accountants
P.O. Box 43682 - 00100
Nairobi

Pin No: A000151882 G

14th DECEMBER
..... 2018

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2017

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2017

	Note	2017 Shs	2016 Shs
Revenue	3	176,841,572	203,053,496
Cost of sales		<u>(157,189,746)</u>	<u>(178,854,090)</u>
Gross profit		19,651,826	24,199,406
Other Income	4	(590,768)	11,148,148
Administrative expenses		(14,869,896)	(11,044,125)
Selling and distribution expenses		(2,191,896)	(2,291,755)
Other expenses		(20,000)	(25,000)
Finance Costs	5	<u>(236,773)</u>	<u>(255,502)</u>
Profit before tax	6	1,742,493	21,731,172
Income tax expense	7	<u>(1,976,720)</u>	<u>(6,257,913)</u>
(Loss)/Profit and total comprehensive income for the year		<u><u>(234,227)</u></u>	<u><u>15,473,259</u></u>

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2017

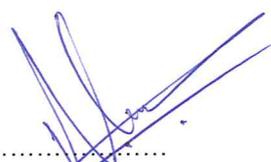
BALANCE SHEET AT 31ST DECEMBER 2017

	Note	2017 Shs	2016 Shs
EQUITY			
Share capital	8	4,800,000	4,800,000
Retained earnings		12,249,522	17,483,749
Proposed dividend		6,000,000	1,000,000
		<u>23,049,522</u>	<u>23,283,749</u>
Non-current liability			
Deferred tax liability	10	<u>227,587</u>	<u>303,450</u>
Total equity		<u>23,277,109</u>	<u>23,587,199</u>
REPRESENTED BY			
Non-current assets			
Pre-paid operating lease rentals	11	1,727,273	-
Investment - unquoted	15	4,000,000	4,000,000
Property, plant and equipment	9	<u>14,743,469</u>	<u>14,974,106</u>
		<u>20,470,742</u>	<u>18,974,106</u>
Current assets			
Cash at bank and in hand	16	71,349,792	78,948,962
Trade and other receivables	12	45,508,634	52,842,652
Current tax recoverable		14,654,696	11,124,561
Inventories and work in progress	13	<u>57,610,735</u>	<u>56,101,636</u>
		<u>189,123,857</u>	<u>199,017,811</u>
Current liabilities			
Trade and other payables	14	<u>186,317,490</u>	<u>194,404,718</u>
		<u>186,317,490</u>	<u>194,404,718</u>
Net current assets		<u>2,806,367</u>	<u>4,613,093</u>
		<u>23,277,109</u>	<u>23,587,199</u>

The financial statements on pages 6 to 14 were approved for issue by the board of directors on14/12/..... 2018 and were signed on their behalf by:



 Director



 Director

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2017

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2017

	Note	Share capital Shs	Retained earnings Shs	Proposed dividends Shs	Total Shs
At 1st January 2016		300,000	6,510,490	1,000,000	7,810,490
Issue of bonus share		4,500,000	(4,500,000)	-	-
Profit for the year		-	15,473,259	-	15,473,259
At 31st December 2016		<u>4,800,000</u>	<u>17,483,749</u>	<u>1,000,000</u>	<u>23,283,749</u>
At 1st January 2017		4,800,000	17,483,749	1,000,000	23,283,749
Proposed dividends		-	(5,000,000)	5,000,000	-
Loss for the year		-	(234,227)	-	(234,227)
At 31st December 2017		<u>4,800,000</u>	<u>12,249,522</u>	<u>6,000,000</u>	<u>23,049,522</u>

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2017

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2017

	Note	2017 Shs	2016 Shs
Cash flows from operating activities			
Profit for the year		1,742,493	21,731,172
Adjustments for:			
Depreciation of property, plant and equipment	9	694,796	735,497
Amortisation of pre-paid operating lease rentals	11	22,727	-
Amortisation :			
Prior year written back		-	(48,780)
Gain on sale of fixed asset		-	(1,608,971)
		<u>2,460,016</u>	<u>20,808,918</u>
Changes in operating assets and liabilities			
Decrease/(increase) in trade and other receivables		7,334,018	(23,403,660)
Increase in inventories and work in progress		(1,509,099)	(15,835,392)
(Decrease)/increase in trade and other payables		<u>(8,087,228)</u>	<u>75,533,107</u>
<i>Cash generated from operations</i>		197,707	57,102,973
Income tax paid		<u>(5,582,718)</u>	<u>(6,104,038)</u>
<i>Net cash used in operating activities</i>		<u>(5,582,718)</u>	<u>(6,104,038)</u>
Cash flows from investing activities			
Disposal of fixed asset	9	-	2,500,000
Purchases of land	11	(1,750,000)	-
Purchases of fixed asset	9	<u>(464,159)</u>	<u>(4,600,000)</u>
<i>Net cash used in investing activities</i>		<u>(2,214,159)</u>	<u>(2,100,000)</u>
Net (decrease)/increase in cash and cash equivalents		(7,599,170)	48,898,935
Cash and cash equivalents at start of year	16	<u>78,948,962</u>	<u>30,050,027</u>
Cash and cash equivalents at end of year	16	<u><u>71,349,792</u></u>	<u><u>78,948,962</u></u>

NOTES

1. General Information

Yogi Plumbers Limited is incorporated in Kenya under the Kenyan Companies Act as a private company limited by shares, and is domiciled in Kenya. The address of its registered office and principal place of business is as shown on Page 1. The principal activity of the company is that of plumbing contractors.

2. Basis of preparation and summary of significant accounting policies

These financial statements have been prepared on a going concern basis and in compliance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board. They are presented in Kenya Shillings (Shs), rounded to the nearest thousand. The measurement basis used is the historical cost basis except where otherwise stated in the accounting policies below.

The financial statements of the previous year were prepared in accordance with full International Financial Reporting Standards. Prior period adjustments have been passed and the comparative figures restated in accordance with the transition procedures set out in the IFRS for SMEs.

Revenue recognition

Revenue from contract work done is recognised on the basis of percentage of work completed. Revenue is measured at the fair value of the consideration received or receivable, net of discounts and sales-related taxes collected on behalf of the government of Kenya.

Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

Income tax

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year, determined in accordance with the Kenyan Income Tax Act.

Deferred income tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases (known as temporary differences). Deferred tax liabilities are recognised for all temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognised for all temporary differences that are expected to reduce taxable profit in the future and any unused tax losses or unused tax credits. Deferred tax assets are measured at the highest amount that, on the basis of current or estimated future taxable profit, is more likely than not to be recovered.

The net carrying amount of deferred tax assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. Any adjustments are recognised in profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the taxable profit (tax loss) of the periods in which it expects the deferred tax asset to be realised or the deferred tax liability to be settled, on the basis of tax rates that have been enacted or substantively enacted by the end of the reporting period.

Share capital, share premium, and dividends

Ordinary shares are recognised at par value and classified as 'share capital' in equity. Any amounts received from the issue of shares in excess of the par value are classified as 'share premium' in equity. Dividends are recognised as a liability in the year in which they are declared. Proposed dividends are accounted for as a separate component of equity until they have been declared at an annual general meeting.

Translation of foreign currencies

All transactions in foreign currencies are initially recorded in Kenya Shillings, using the spot rate at the date of the transaction. Foreign currency monetary items at the balance sheet date are translated using the closing rate. All exchange differences arising on settlement or translation are recognised in profit or loss.

NOTES (CONTINUED)

2. Basis of preparation and summary of significant accounting policies (continued)

Financial assets

Trade and other receivables are initially recognised at the transaction price. Most sales are made on the basis of normal credit terms, and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest method. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in profit or loss.

Property, plant and equipment.

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the reducing balance method. The following annual rates are used for the depreciation of property, plant and equipment:

Buildings	2.5%
Furniture, Fittings & Equipment	12.5%
Motor Vehicles	25 %
Bicycle	12.5%
Computer	30%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

Impairment of non-financial assets

At each reporting date, property, plant and equipment, are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with its selling price less costs to complete and sell. If an item of inventory (or group of similar items) is impaired, its carrying amount*is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (group of related assets) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Inventories and work in progress

Inventories and work in progress includes amounts certified by consulting engineers for the work done and work uncertified, and stocks valued by the Directors.

Financial liabilities

Financial liabilities are initially recognised at the transaction price (including transaction costs). Trade payables are obligations on the basis of normal credit terms and do not bear interest. Interest bearing liabilities are subsequently measured at amortised cost using the effective interest method.

Employee benefits - post-employment benefits

The company and its employees also contribute to the National Social Security Fund (NSSF), a national defined contribution scheme. Contributions are determined by local statute and the company's contributions are charged to profit or loss in the year to which they relate.

Comparatives

Where necessary comparative figures have been adjusted to confirm with changes in presentation in the current year.

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2017

NOTES (CONTINUED)	2017 Shs	2016 Shs
3. Revenue		
Work done	<u>176,841,572</u>	<u>203,053,496</u>
4 Other income		
Gain on sale of fixed assets	-	1,608,971
Insurance claim	350,000	8,845,568
Impairment loss in value of imperial bank	(5,519,699)	-
Realised foreign exchange gain	3,306,135	667,276
Interest Received	<u>1,272,796</u>	<u>26,333</u>
	<u>(590,768)</u>	<u>11,148,148</u>
5 Finance costs		
Un-realised foreign exchange loss	113,717	6,051
Bank charges and commissions	<u>123,056</u>	<u>249,451</u>
	<u>236,773</u>	<u>255,502</u>
6 Profit before tax		
The following items have been recognised as expenses in determining profit before tax:		
Depreciation of property, plant and equipment	694,796	735,497
Amortisation of pre-paid operating lease rentals	22,727	-
Auditor's remuneration	300,000	280,000
Directors remuneration	<u>10,548,000</u>	<u>9,000,000</u>
7 Income tax expense		
Current tax	2,052,583	5,980,311
Deferred tax (Note 10)	<u>(75,863)</u>	<u>277,602</u>
	<u>1,976,720</u>	<u>6,257,913</u>

The tax on profit before tax differs from the theoretical amount that would arise using the basic tax rate as follows:

Income tax expense for the year of Shs 1,976,720 in 2017 (2016: Shs 6,257,913) differs from the amount that would result from applying the tax rate of 30 per cent (both 2017 and 2016) to profit before tax because, under the tax laws of Kenya, expenses in respect of depreciation, donations and fines, unrealised foreign exchange loss, amortisation, impairment loss value on imperial bank, telephone and postage (part) amounting to Shs. 6,479,297 (2016: Shs 1,275,757) that are recognised in measuring profit before tax are not tax-deductible.

8 Share capital	No. of ordinary shares issued	Issued and fully paid up capital Shs
At 1st January 2017 and At 31st December 2017	<u>240,000</u>	<u>4,800,000</u>

The total number of authorised ordinary shares is 240,000 (2016: 240,000) with a par value of Shs 20 each.

NOTES (CONTINUED)

9 Property, plant and equipment	Motor vehicles	Furniture, Fittings & Equipment	Bicycle	Computer	Buildings	Total
	Shs	Shs	Shs	Shs	Shs	Shs
Cost						
1st January 2017	6,028,058	59,023	8,000	293,924	14,200,000	20,589,005
Additions	-	425,159	-	39,000	-	464,159
31st December 2017	<u>6,028,058</u>	<u>484,182</u>	<u>8,000</u>	<u>332,924</u>	<u>14,200,000</u>	<u>21,053,164</u>
Accumulated depreciation						
1st January 2017	5,016,560	38,378	3,897	201,065	355,000	5,614,900
Charge for the year	252,875	55,725	513	39,558	346,125	694,796
31st December 2017	<u>5,269,435</u>	<u>94,103</u>	<u>4,410</u>	<u>240,623</u>	<u>701,125</u>	<u>6,309,696</u>
Carrying amount						
31st December 2017	<u>758,624</u>	<u>390,079</u>	<u>3,590</u>	<u>92,301</u>	<u>13,498,875</u>	<u>14,743,469</u>

10 **Deferred tax**

The deferred tax (liabilities)/ assets are the tax effects of expected future income tax benefits relating to differences between the carrying amounts and the tax written down values of property, plant and equipment.

The company has not recognised a valuation allowance against the deferred tax assets because, on the basis of past years and future expectations, management considers it is probable that taxable profits will be available against which the future income tax deductions can be utilised.

The following are the deferred tax liabilities recognised by the company:

	Property, plant and equipment
	Shs
1st January 2016	25,848
Charge to profit and loss for the year	<u>277,602</u>
1st January 2017	303,450
Credit to profit and loss for the year	<u>(75,863)</u>
31st December 2017	<u>227,587</u>

The deferred tax liability for property, plant and equipment relate to income tax in the same jurisdiction, and the law allows net settlement. Therefore, they have been offset in the balance sheet.

11 **Pre-paid operating lease rentals**

	2017
Cost	Shs
1st January 2017 and 31st December 2017	<u>1,750,000</u>
Accumulated amortisation	
1st January 2017	-
Annual amortisation	<u>22,727</u>
31st December 2017	<u>22,727</u>
Carrying amount	
31st December 2017	<u>1,727,273</u>

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2017

NOTES (CONTINUED)

	2017	2016
	Shs	Shs
12 Trade and other receivables		
Trade debtors	38,987,142	38,729,482
Other receivables	2,658,715	12,753,884
Vat recoverable	1,739,374	-
Prepayments	1,407,657	643,540
Deposits	715,746	715,746
	<u>45,508,634</u>	<u>52,842,652</u>
13 Inventories and work in progress		
Stocks	29,527,622	24,567,420
Work in progress	28,083,113	31,534,216
	<u>57,610,735</u>	<u>56,101,636</u>
14 Trade and other payables		
Trade payables	183,469,122	184,914,074
Accrued Charge	3,306,934	9,185,134
Vat Payable	-	512,077
Directors Account	(458,566)	(206,566)
	<u>186,317,490</u>	<u>194,404,718</u>
15 Investment - unquoted		
2 ordinary shares @ Shs. 1,000 each in Graylands Industrial Park Ltd (unquoted)	<u>4,000,000</u>	<u>4,000,000</u>
<p>Graylands Industrial Park Limited is the title holder of the the estate in which the company owns two leased godowns.</p>		
16 Cash and cash equivalents		
Cash in hand	332,066	358,086
Fixed deposits	46,080,502	-
Cash at bank (Note 19)	24,937,224	78,590,876
	<u>71,349,792</u>	<u>78,948,962</u>
<p>For the purposes of the cash flow statements, the year end cash and cash equivalents comprise the above.</p>		
17 Current accounts		
At start of the year	11,354,095	11,354,095
Impairment loss (Note19)	(5,519,699)	-
At year end	<u>5,834,396</u>	<u>11,354,095</u>

The directors has assessed the recoverability of the cash held with Imperial Bank Ltd currently under receivership. Based on the publicly available information and regulatory guidance, the directors had recognised a provision of Kshs 5,519,699/= (representing 50% of kshs total value of 11,039,398) as at 31st December 2017. In the absence of any information suggesting otherwise, the directors are in the opinion that the remaining balance will be recoverable in future.

18 Contingencies

There were no known contingent liabilities as at 31st December 2017.

19 Impairment loss in value of cash and cash equivalents

Included in cash and cash equivalents is a bank balance of Kshs.5,826,883 dollar account and Kshs. 5,212,515 current account held with the Imperial Bank Limited that are not readily available for immediate use by management of the Company. The Company's banker, Imperial Bank Limited, was placed under receivership on 13th October 2015 following appointment of Kenya Deposit Insurance Corporation by the Central Bank of Kenya as receiver.

Yogi Plumbers Limited
Supplementary information
For the year ended 31st December 2017

1. COST OF SALES	2017	2016
	Shs	Shs
Opening stock of inventories and work-in-progress	56,101,636	40,266,244
Purchases	134,001,917	169,234,662
Direct production costs (1.2)	24,696,928	25,454,820
Closing stock and work-in-progress	<u>(57,610,735)</u>	<u>(56,101,636)</u>
	<u>157,189,746</u>	<u>178,854,090</u>
 1.2 DIRECT COSTS		
Salaries and wages	24,696,928	25,400,960
Staff medical	<u>-</u>	<u>53,860</u>
	<u>24,696,928</u>	<u>25,454,820</u>

Yogi Plumbers Limited
Supplementary information
For the year ended 31st December 2017

SCHEDULE OF OPERATING EXPENDITURE

	2017	2016
	Shs	Shs
2. ADMINISTRATIVE EXPENSES		
Audit fees	300,000	280,000
Depreciation of property, plant and equipment	441,408	397,745
Directors' remuneration	10,548,000	9,000,000
Amortisation :	22,727	-
Prior year written back	-	(48,780)
General expenses	40,550	2,550
Electricity and water	7,170	10,264
Industrial training levy	18,400	12,650
Insurance	699,104	217,311
Licences and NCA permit	70,000	280,000
Postages and telephones	363,594	187,943
Staff welfare expenses	297,443	-
Staff uniform	73,621	-
Printing and stationery	34,000	77,056
Rent and rates	1,062,000	-
Equipment repairs and maintenance	198,379	4,000
Subscription	15,000	7,500
Secretarial fees	36,000	123,500
Tender Fees	6,500	6,000
Work permit	600,000	200,000
Bookkeeping	-	242,986
N.S.S.F contribution	36,000	43,400
Total other administration expenses	14,869,896	11,044,125
3. SELLING AND DISTRIBUTION EXPENSES		
Vehicle running and maintenance	1,788,508	1,843,563
Depreciation of motor vehicles, bicycle and motor cycle	253,388	337,752
Travelling and transport	-	60,440
Advertising and sales promotion	150,000	50,000
Total selling and distribution expenses	2,191,896	2,291,755
4. OTHER EXPENSES		
Donation and Fine	20,000	25,000
5. FINANCE COSTS		
Unrealised foreign exchange loss	113,717	6,051
Bank charges and commissions	123,056	249,451
	236,773	255,502

YOGI PLUMBERS LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

Yogi Plumbers Limited
Annual report and financial statements
For the year ended 31st December 2018

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Yogi Plumbers Limited
Company information
For the year ended 31st December 2018

Board of directors

Mr. Jitendra Bhagwandas Patel
Ms. Trupty Jitendra Patel
Mr. Manan Jitendra Patel

Company secretary

Sage Registrars,
P.O. Box 52234 - 00200,
Nairobi,
Kenya.

Registered office

L.R. No. 209/136/280,
Off Kirinyaga Road,
P.O. Box 10992 - 00400,
Nairobi,
Kenya.

Independent auditor

Jessie & Associates,
Certified Public Accountants,
Adabu House,
General Mathenge Drive,
P.O. Box 43682-00100,
Nairobi,
Kenya.

Principal bankers

Bank of India Limited,
Kenyatta Avenue,
P.O.Box 30246 - 00100,
Nairobi,
Kenya.

Diamond Trust Bank,
OTC Branch,
P.O.Box 7978 - 00300,
Nairobi,
Kenya.

Yogi Plumbers Limited
Report of the directors
For the year ended 31st December 2018

The directors submit their report together with the audited financial statements for the year ended 31st December 2018, which disclose the state of affairs of the company.

Directorate

The directors who held office during the year and to the date of this report are set out on page 1.

Principal activities

The principal activities of the company is that of plumbing contractors.

Results and dividends

The net profit/(loss) for the year of Shs. 5,127,037 (2017: Shs (234,227) has been added to/deducted from retained earnings. The directors recommend the declaration of a dividend for the year of shs.5,000,000 (2017 : 5,000,000).

Statement as to disclosure to the company's auditor

With respect to each director at the time of this report was approved:

- (a) there is, so far as the person is aware, no relevant audit information of which the company's auditor is unaware;
- (b) the person has taken all the steps that the person ought to have taken as a director so as to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Terms of appointment of the auditor

Jessie & Associates continues in office in accordance with the company's Article of Association and Section 719 of the Companies Act, 2015. The director monitors the effectiveness, objectivity and independence of the auditor. The director also approves the annual audit engagement contract which sets out the terms of the auditor's appointment and the related fees.

By order of the board

SAGE REGISTRARS

.....
Director 

.....Secretaries

26th JUNE
Nairobi 2019

Yogi Plumbers Limited
Statement of directors' responsibilities
For the year ended 31st December 2018

The Kenyan Companies Act, 2015 requires the directors to prepare financial statements for each financial year that give a true and fair view of the financial position of the company as at the end of the financial year and of its profit or loss for that year. It also requires the directors to ensure that the company keeps proper accounting records that: (a) show and explain the transactions of the company; (b) disclose, with reasonable accuracy, the financial position of the company; and (c) enable the director to ensure that every financial statement required to be prepared complies with the requirements of the Companies Act, 2015.

The directors accept responsibility for the preparation and presentation of these financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and in the manner required by the Kenyan Companies Act, 2015. They also accept responsibility for:

- i) designing, implementing and maintaining such internal control as they determine necessary to enable the presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- ii) selecting suitable accounting policies and applying them consistently; and
- iii) making accounting estimates and judgements that are reasonable in the circumstances.

Having made an assessment of the company's ability to continue as a going concern, the director is not aware of any material uncertainties related to events or conditions that may cast doubt upon the company's ability to continue as a going concern.

The directors acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities.

Approved by the board of directors on 26th JUNE 2019 and signed on its behalf by:


.....
Director


.....
Director

Yogi Plumbers Limited

Independent auditors' report to the members of Yogi Plumbers Limited

For the year ended 31st December 2018

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Yogi Plumbers Limited set out on pages 6 to 14 which comprise the balance sheet as at 31st December 2018, the profit and loss account, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Yogi Plumbers Limited as at 31st December 2018 and of its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities and the Kenyan Companies Act, 2015.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the company in accordance with the *Institute of Certified Public Accountants Kenya Code of Ethics (ICPAK Code of Ethics)* which is consistent with the *International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code)*, together with other ethical requirements that are relevant to our audit of the financial statements in Kenya. We have fulfilled our other ethical responsibilities in accordance with these requirements. The IESBA Code is consistent with the International Ethics Standard Board for Accountant's Board of Ethics for Professional Accountants (part A and B). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information. Other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we have obtained prior to the date of this auditor's report, we conclude that if there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of directors for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards for Small and Medium-Sized Entities and the requirements of the Kenyan Companies Act, 2015, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the director's either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on the audit of the Financial Statements (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the planning and performance of the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other matters prescribed by the Kenyan Companies Act, 2015

In our opinion the information given in the report of the directors on page 2 is consistent with the financial statements.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA

Jitendra C. Patel - P/No 043.

Jessie Associates

Certified Public Accountants

P.O. Box 43682 - 00100

Nairobi

Pin No: A000151882 G

26th June

..... 2019

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2018

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2018

	Note	2018 Shs	2017 Shs
Revenue	3	129,283,351	176,841,572
Cost of sales		<u>(109,150,072)</u>	<u>(157,189,746)</u>
Gross profit		20,133,279	19,651,826
Other Income	4	3,503,804	(590,768)
Administrative expenses		(14,444,780)	(14,869,896)
Selling and distribution expenses		(2,165,672)	(2,191,896)
Other expenses		-	(20,000)
Finance Costs	5	<u>(129,282)</u>	<u>(236,773)</u>
Profit before tax	6	6,897,349	1,742,493
Income tax expense	7	<u>(1,770,312)</u>	<u>(1,976,720)</u>
Profit/(Loss) and total comprehensive income for the year		<u><u>5,127,037</u></u>	<u><u>(234,227)</u></u>

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2018

BALANCE SHEET AT 31ST DECEMBER 2018

	Note	2018 Shs	2017 Shs
EQUITY			
Share capital	8	4,800,000	4,800,000
Retained earnings		12,376,559	12,249,522
Proposed dividend		5,000,000	6,000,000
		<u>22,176,559</u>	<u>23,049,522</u>
Non-current liability			
Deferred tax liability	10	<u>170,691</u>	<u>227,587</u>
Total equity		<u>22,347,250</u>	<u>23,277,109</u>
REPRESENTED BY			
Non-current assets			
Pre-paid operating lease rentals	11	1,704,546	1,727,273
Investment - unquoted	15	4,000,000	4,000,000
Property, plant and equipment	9	<u>14,182,842</u>	<u>14,743,469</u>
		<u>19,887,388</u>	<u>20,470,742</u>
Current assets			
Cash at bank and in hand	16	75,800,925	71,349,792
Trade and other receivables	12	46,732,655	45,508,634
Current tax recoverable		19,259,922	14,654,696
Inventories	13	<u>15,454,810</u>	<u>57,610,735</u>
		<u>157,248,312</u>	<u>189,123,857</u>
Current liabilities			
Trade and other payables	14	<u>154,788,450</u>	<u>186,317,490</u>
		<u>154,788,450</u>	<u>186,317,490</u>
Net current assets		<u>2,459,863</u>	<u>2,806,367</u>
		<u>22,347,250</u>	<u>23,277,109</u>

The financial statements on pages 6 to 14 were approved for issue by the board of directors on 26/5/ 2019 and were signed on their behalf by:



 Director



 Director

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2018

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2018

	Note	Share capital Shs	Retained earnings Shs	Proposed dividend Shs	Total Shs
At 1st January 2017		4,800,000	17,483,749	1,000,000	23,283,749
Proposed dividend		-	(5,000,000)	5,000,000	-
Loss for the year		-	(234,227)	-	(234,227)
At 31st December 2017		<u>4,800,000</u>	<u>12,249,522</u>	<u>6,000,000</u>	<u>23,049,522</u>
At 1st January 2018		4,800,000	12,249,522	6,000,000	23,049,522
Proposed dividend paid		-	-	(6,000,000)	(6,000,000)
Proposed dividend		-	(5,000,000)	5,000,000	-
Profit for the year		-	5,127,037	-	5,127,037
At 31st December 2018		<u>4,800,000</u>	<u>12,376,559</u>	<u>5,000,000</u>	<u>22,176,559</u>

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2018

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2018

	Note	2018 Shs	2017 Shs
Cash flows from operating activities			
Profit for the year		6,897,349	1,742,493
Adjustments for:			
Depreciation of property, plant and equipment	9	622,626	694,796
Amortisation of pre-paid operating lease rentals	11	<u>22,727</u>	<u>22,727</u>
		7,542,702	2,460,016
Changes in operating assets and liabilities			
(Increase)/Decrease in trade and other receivables		(1,224,021)	7,334,018
Decrease/(Increase) in inventories		42,155,925	(1,509,099)
(Decrease) in trade and other payables		<u>(31,529,040)</u>	<u>(8,087,228)</u>
<i>Cash generated from operations</i>		16,945,566	197,707
Income tax paid		<u>(6,432,434)</u>	<u>(5,582,718)</u>
<i>Net cash used in operating activities</i>		<u>(6,432,434)</u>	<u>(5,582,718)</u>
Cash flows from investing activities			
Purchases of land	11	-	(1,750,000)
Purchases of fixed asset	9	<u>(62,000)</u>	<u>(464,159)</u>
<i>Net cash used in investing activities</i>		<u>(62,000)</u>	<u>(2,214,159)</u>
Cash flows from financing activities			
Dividend paid		<u>(6,000,000)</u>	-
<i>Net cash used in financing activities</i>		<u>(6,000,000)</u>	-
Net Increase/(Decrease) in cash and cash equivalents		4,451,134	(7,599,170)
Cash and cash equivalents at start of year	16	<u>71,349,792</u>	<u>78,948,962</u>
Cash and cash equivalents at end of year	16	<u><u>75,800,925</u></u>	<u><u>71,349,792</u></u>

NOTES

1. General Information

Yogi Plumbers Limited is incorporated in Kenya under the Kenyan Companies Act as a private company limited by shares, and is domiciled in Kenya. The address of its registered office and principal place of business is as shown on Page 1. The principal activity of the company is that of plumbing contractors.

2. Basis of preparation and summary of significant accounting policies

These financial statements have been prepared on a going concern basis and in compliance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board. They are presented in Kenya Shillings (Shs), rounded to the nearest thousand. The measurement basis used is the historical cost basis except where otherwise stated in the accounting policies below.

The financial statements of the previous year were prepared in accordance with full International Financial Reporting Standards. Prior period adjustments have been passed and the comparative figures restated in accordance with the transition procedures set out in the IFRS for SMEs.

Revenue recognition

Revenue from contract work done is recognised on the basis of percentage of work completed. Revenue is measured at the fair value of the consideration received or receivable, net of discounts and sales-related taxes collected on behalf of the government of Kenya.

Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

Income tax

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year, determined in accordance with the Kenyan Income Tax Act.

Deferred income tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases (known as temporary differences). Deferred tax liabilities are recognised for all temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognised for all temporary differences that are expected to reduce taxable profit in the future and any unused tax losses or unused tax credits. Deferred tax assets are measured at the highest amount that, on the basis of current or estimated future taxable profit, is more likely than not to be recovered.

The net carrying amount of deferred tax assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. Any adjustments are recognised in profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the taxable profit (tax loss) of the periods in which it expects the deferred tax asset to be realised or the deferred tax liability to be settled, on the basis of tax rates that have been enacted or substantively enacted by the end of the reporting period.

Share capital, share premium, and dividends

Ordinary shares are recognised at par value and classified as 'share capital' in equity. Any amounts received from the issue of shares in excess of the par value are classified as 'share premium' in equity. Dividends are recognised as a liability in the year in which they are declared. Proposed dividends are accounted for as a separate component of equity until they have been declared at an annual general meeting.

Translation of foreign currencies

All transactions in foreign currencies are initially recorded in Kenya Shillings, using the spot rate at the date of the transaction. Foreign currency monetary items at the balance sheet date are translated using the closing rate. All exchange differences arising on settlement or translation are recognised in profit or loss.

NOTES (CONTINUED)

2. Basis of preparation and summary of significant accounting policies (continued)

Financial assets

Trade and other receivables are initially recognised at the transaction price. Most sales are made on the basis of normal credit terms, and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest method. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in profit or loss.

Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the reducing balance method. The following annual rates are used for the depreciation of property, plant and equipment:

Buildings	2.5%
Furniture, Fittings & Equipment	12.5%
Motor Vehicles	25 %
Bicycle	12.5%
Computer	30%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

Impairment of non-financial assets

At each reporting date, property, plant and equipment, are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with its selling price less costs to complete and sell. If an item of inventory (or group of similar items) is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (group of related assets) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Inventories and work in progress

Inventories and work in progress includes amounts certified by consulting engineers for the work done and work uncertified, and stocks valued by the Directors.

Financial liabilities

Financial liabilities are initially recognised at the transaction price (including transaction costs). Trade payables are obligations on the basis of normal credit terms and do not bear interest. Interest bearing liabilities are subsequently measured at amortised cost using the effective interest method.

Employee benefits - post-employment benefits

The company and its employees also contribute to the National Social Security Fund (NSSF), a national defined contribution scheme. Contributions are determined by local statute and the company's contributions are charged to profit or loss in the year to which they relate.

Comparatives

Where necessary comparative figures have been adjusted to confirm with changes in presentation in the current year.

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2018

NOTES (CONTINUED)	2018 Shs	2017 Shs
3. Revenue		
Work done	<u>129,283,351</u>	<u>176,841,572</u>
4 Other income		
Insurance claim	-	350,000
Impairment loss in value of imperial bank	-	(5,519,699)
Realised foreign exchange gain	2,432	3,306,135
Interest Received	<u>3,501,372</u>	<u>1,272,796</u>
	<u>3,503,804</u>	<u>(590,768)</u>
5 Finance costs		
Un-realised foreign exchange loss	48,917	113,717
Bank charges and commissions	<u>80,365</u>	<u>123,056</u>
	<u>129,282</u>	<u>236,773</u>
6 Profit before tax		
The following items have been recognised as expenses in determining profit before tax:		
Depreciation of property, plant and equipment	622,626	694,769
Amortisation of pre-paid operating lease rentals	22,727	22,727
Auditor's remuneration	310,000	300,000
Directors remuneration	<u>11,064,000</u>	<u>10,548,000</u>
7 Income tax expense		
Current tax	1,827,208	2,052,583
Deferred tax (Note 10)	<u>(56,896)</u>	<u>(75,863)</u>
	<u>1,770,312</u>	<u>1,976,720</u>

The tax on profit before tax differs from the theoretical amount that would arise using the basic tax rate as follows:

Income tax expense for the year of Shs. 1,770,312 in 2018 (2017: Shs 1,976,720) differs from the amount that would result from applying the tax rate of 30 per cent (both 2018 and 2017) to profit before tax because, under the tax laws of Kenya, expenses in respect of depreciation, donations and fines ,unrealised foreign exchange loss, amortisation,impairment loss value on imperial bank, telephone and postage(part) amounting to Shs. 822,561 (2017 : Shs 6,479,297) that are recognised in measuring profit before tax are not tax-deductible.

8 Share capital	No. of ordinary shares issued	Issued and fully paid up capital Shs
At 1st January 2018 and At 31st December 2018	<u>240,000</u>	<u>4,800,000</u>

The total number of authorised ordinary shares is 240,000 (2017: 240,000) with a par value of Shs 20 each.

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2018

NOTES (CONTINUED)

9	Property, plant and equipment	Motor vehicles	Furniture, Fittings & Equipment	Bicycle	Computer	Buildings	Total
		Shs	Shs	Shs	Shs	Shs	Shs
Cost							
	1st January 2018	6,028,058	484,182	8,000	332,924	14,200,000	21,053,164
	Additions	-	-	-	62,000	-	62,000
	31st December 2018	<u>6,028,058</u>	<u>484,182</u>	<u>8,000</u>	<u>394,924</u>	<u>14,200,000</u>	<u>21,115,164</u>
Accumulated depreciation							
	1st January 2018	5,269,435	94,103	4,410	240,623	701,125	6,309,696
	Charge for the year	<u>189,656</u>	<u>48,760</u>	<u>449</u>	<u>46,290</u>	<u>337,472</u>	<u>622,626</u>
	31st December 2018	<u>5,459,091</u>	<u>142,863</u>	<u>4,859</u>	<u>286,913</u>	<u>1,038,597</u>	<u>6,932,322</u>
Carrying amount							
	31st December 2018	<u>568,968</u>	<u>341,319</u>	<u>3,141</u>	<u>108,011</u>	<u>13,161,403</u>	<u>14,182,843</u>

10 **Deferred tax**

The deferred tax (liabilities)/ assets are the tax effects of expected future income tax benefits relating to differences between the carrying amounts and the tax written down values of property, plant and equipment.

The company has not recognised a valuation allowance against the deferred tax assets because, on the basis of past years and future expectations, management considers it is probable that taxable profits will be available against which the future income tax deductions can be utilised.

The following are the deferred tax liabilities recognised by the company:

	Property, plant and equipment
	Shs
1st January 2017	303,450
Charge to profit and loss for the year	<u>(75,863)</u>
1st January 2018	227,587
Credit to profit and loss for the year	<u>(56,896)</u>
31st December 2018	<u>170,691</u>

The deferred tax liability for property, plant and equipment relate to income tax in the same jurisdiction, and the law allows net settlement. Therefore, they have been offset in the balance sheet.

11 **Pre-paid operating lease rentals**

	2018
	Shs
Cost	
1st January 2018 and 31st December 2018	<u>1,750,000</u>
Accumulated amortisation	
1st January 2018	22,727
Annual amortisation	<u>22,727</u>
31st December 2018	<u>45,454</u>
Carrying amount	
31st December 2018	<u>1,704,546</u>

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2018

NOTES (CONTINUED)	2018 Shs	2017 Shs
12 Trade and other receivables		
Trade debtors	41,932,006	38,987,142
Other receivables	2,844,070	2,658,715
Vat recoverable	630,251	1,739,374
Prepayments	610,582	1,407,657
Deposits	715,746	715,746
	<u>46,732,655</u>	<u>45,508,634</u>
13 Inventories and work in progress		
Stocks	7,657,410	29,527,622
Work in progress	7,797,400	28,083,113
	<u>15,454,810</u>	<u>57,610,735</u>
14 Trade and other payables		
Trade payables	148,850,097	183,469,122
Accrued Charge	696,920	3,306,934
Directors Account	5,241,433	(458,566)
	<u>154,788,450</u>	<u>186,317,490</u>
15 Investment - unquoted		
2 ordinary shares @ Shs. 1,000 each in Graylands Industrial Park Ltd (unquoted)	<u>4,000,000</u>	<u>4,000,000</u>
<p>Graylands Industrial Park Limited is the title holder of the the estate in which the company owns two leased godowns.</p>		
16 Cash and cash equivalents		
Cash in hand	34,500	332,066
Fixed deposits	43,210,976	46,080,502
Cash at bank (Note 19)	32,555,449	24,937,224
	<u>75,800,925</u>	<u>71,349,792</u>
<p>For the purposes of the cash flow statements, the year end cash and cash equivalents comprise the above.</p>		
17 Current accounts		
At start of the year	5,519,700	11,039,399
Impairment loss (Note19)	-	(5,519,699)
At year end	<u>5,519,700</u>	<u>5,519,700</u>
18 Contingencies		
<p>There were no known contingent liabilities as at 31st December 2018.</p>		
19 Impairment loss in value of cash and cash equivalents		
<p>Included in cash and cash equivalents is a bank balance of Kshs.2,913,442 dollar account and Kshs. 2,606,258 current account held with the Imperial Bank Limited that are not readily available for immediate use by management of the Company. The Company's banker, Imperial Bank Limited, was placed under receivership on 13th October 2015 following appointment of Kenya Deposit Insurance Corporation by the Central Bank of Kenya as receiver.</p>		

Yogi Plumbers Limited
Supplementary information
For the year ended 31st December 2018

1. COST OF SALES	2018	2017
	Shs	Shs
Opening stock of inventories and work-in-progress	57,610,735	56,101,636
Purchases	46,571,311	134,001,917
Contractual and consultancy	431,034	-
Direct production costs (1.2)	19,991,802	24,696,928
Closing stock and work-in-progress	<u>(15,454,810)</u>	<u>(57,610,735)</u>
	<u>109,150,072</u>	<u>157,189,746</u>
1.2 DIRECT COSTS		
Salaries and wages	<u>19,991,802</u>	<u>24,696,928</u>
	<u>19,991,802</u>	<u>24,696,928</u>

Yogi Plumbers Limited
Supplementary information
For the year ended 31st December 2018

SCHEDULE OF OPERATING EXPENDITURE

	2018	2017
	Shs	Shs
2. ADMINISTRATIVE EXPENSES		
Audit fees	310,000	300,000
Depreciation of property, plant and equipment	432,522	441,408
Directors' remuneration	11,064,000	10,548,000
Amortisation :	22,727	22,727
General expenses	2,200	40,550
Electricity and water	45,589	7,170
Industrial training levy	12,650	18,400
Insurance	952,038	699,104
Licences and NCA permit	100,000	70,000
Postages and telephones	427,638	363,594
Staff welfare expenses	41,491	297,443
Staff uniform	-	73,621
Printing and stationery	-	34,000
Rent and rates	534,000	1,062,000
Equipment repairs and maintenance	-	198,379
Subscription	5,000	15,000
Secretarial fees	14,800	36,000
Tender Fees	30,000	6,500
Work permit	400,000	600,000
N.S.S.F contribution	50,125	36,000
	<u>14,444,780</u>	<u>14,869,896</u>
Total other administration expenses		
3. SELLING AND DISTRIBUTION EXPENSES		
Vehicle running and maintenance	1,700,376	1,788,508
Depreciation of motor vehicles, bicycle and motor cycle	190,105	253,388
Travelling and transport	275,191	-
Advertising and sales promotion	-	150,000
	<u>2,165,672</u>	<u>2,191,896</u>
Total selling and distribution expenses		
4. OTHER EXPENSES		
Donation and Fine	-	20,000
	<u>-</u>	<u>20,000</u>

YOGI PLUMBERS LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2019

Yogi Plumbers Limited
Annual report and financial statements
For the year ended 31st December 2019

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Yogi Plumbers Limited
Company information
For the year ended 31st December 2019

Board of directors Mr. Jitendra Bhagwandas Patel
Ms. Trupty Jitendra Patel
Mr. Manan Jitendra Patel

Company secretary Sage Registrars,
P.O. Box 52234 - 00200,
Nairobi,
Kenya.

Registered office L.R. No. 209/136/280,
Off Kirinyaga Road,
P.O. Box 10992 - 00400,
Nairobi,
Kenya.

Independent auditor Jessie & Associates,
Certified Public Accountants,
Adabu House,
General Mathenge Drive,
P.O. Box 43682-00100,
Nairobi,
Kenya.

Principal bankers Bank of India Limited,
Kenyatta Avenue,
P.O.Box 30246 - 00100,
Nairobi,
Kenya.

Diamond Trust Bank,
OTC Branch,
P.O.Box 7978 - 00300,
Nairobi,
Kenya.

Yogi Plumbers Limited
Report of the directors
For the year ended 31st December 2019

The directors submit their report together with the audited financial statements for the year ended 31st December 2019, which disclose the state of affairs of the company.

Directorate

The directors who held office during the year and to the date of this report are set out on page 1.

Principal activities

The principal activities of the company is that of plumbing contractors.

Results and dividends

The net profit for the year of Shs. 10,027,360 (2018: Shs.5,127,037) has been added to retained earnings. The directors recommend the declaration of a dividend for the year of shs.5,000,000 (2018 : 5,000,000).

Statement as to disclosure to the company's auditor

With respect to each director at the time of this report was approved:

- (a) there is, so far as the person is aware, no relevant audit information of which the company's auditor is unaware;
- (b) the person has taken all the steps that the person ought to have taken as a director so as to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Terms of appointment of the auditor

Jessie & Associates continues in office in accordance with the company's Article of Association and Section 719 of the Companies Act, 2015. The director monitors the effectiveness, objectivity and independence of the auditor. The director also approves the annual audit engagement contract which sets out the terms of the auditor's appointment and the related fees.

By order of the board


.....

Director


Nairobi 2020

Yogi Plumbers Limited
Statement of directors' responsibilities
For the year ended 31st December 2019

The Kenyan Companies Act, 2015 requires the directors to prepare financial statements for each financial year that give a true and fair view of the financial position of the company as at the end of the financial year and of its profit or loss for that year. It also requires the directors to ensure that the company keeps proper accounting records that: (a) show and explain the transactions of the company; (b) disclose, with reasonable accuracy, the financial position of the company; and (c) enable the director to ensure that every financial statement required to be prepared complies with the requirements of the Companies Act, 2015.

The directors accept responsibility for the preparation and presentation of these financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and in the manner required by the Kenyan Companies Act, 2015. They also accept responsibility for:

- i) designing, implementing and maintaining such internal control as they determine necessary to enable the presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- ii) selecting suitable accounting policies and applying them consistently; and
- iii) making accounting estimates and judgements that are reasonable in the circumstances.

Having made an assessment of the company's ability to continue as a going concern, the director is not aware of any material uncertainties related to events or conditions that may cast doubt upon the company's ability to continue as a going concern.

The directors acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities.

Approved by the board of directors on 22nd JUNE 2020 and signed on its behalf by:



.....
Director



.....
Director

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Yogi Plumbers Limited set out on pages 6 to 14 which comprise the balance sheet as at 31st December 2019, the profit and loss account, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Yogi Plumbers Limited as at 31st December 2019 and of its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities and the Kenyan Companies Act, 2015.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the company in accordance with the *Institute of Certified Public Accountants Kenya Code of Ethics (ICPAK Code of Ethics)* which is consistent with the *International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code)*, together with other ethical requirements that are relevant to our audit of the financial statements in Kenya. We have fulfilled our other ethical responsibilities in accordance with these requirements. The IESBA Code is consistent with the International Ethics Standard Board for Accountant's Board of Ethics for Professional Accountants (part A and B). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information. Other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we have obtained prior to the date of this auditor's report, we conclude that if there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of directors for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards for Small and Medium-Sized Entities and the requirements of the Kenyan Companies Act, 2015, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the director's either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Report on the audit of the Financial Statements (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the planning and performance of the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other matters prescribed by the Kenyan Companies Act, 2015

In our opinion the information given in the report of the directors on page 2 is consistent with the financial statements.

*The engagement partner responsible for the audit resulting in this independent auditor's report is CPA
Jitendra C. Patel - P/No 043.*



Jessie & Associates

Certified Public Accountants

P.O. Box 43682 - 00100

Nairobi

Pin No: A000151882 G

22nd June

..... 2020

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2019

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019

	Note	2019 Shs	2018 Shs
Revenue	3	167,292,439	129,283,351
Cost of sales		<u>(137,525,011)</u>	<u>(109,150,072)</u>
Gross profit		29,767,428	20,133,279
Other Income	4	3,081,789	3,503,804
Administrative expenses		(16,238,389)	(14,444,780)
Selling and distribution expenses		(2,018,897)	(2,165,672)
Finance Costs	5	<u>(424,750)</u>	<u>(129,282)</u>
Profit before tax	6	14,167,181	6,897,349
Income tax expense	7	<u>(4,139,820)</u>	<u>(1,770,312)</u>
Profit/(Loss) and total comprehensive income for the year		<u><u>10,027,359</u></u>	<u><u>5,127,037</u></u>

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2019

BALANCE SHEET AT 31ST DECEMBER 2019

		2019	2018
		Shs	Shs
	Note		
EQUITY			
Share capital	8	4,800,000	4,800,000
Retained earnings		17,403,918	12,376,559
Proposed dividend		<u>5,000,000</u>	<u>5,000,000</u>
		27,203,918	22,176,559
Non-current liability			
Deferred tax liability	10	<u>128,017</u>	<u>170,691</u>
Total equity		<u>27,331,935</u>	<u>22,347,250</u>
REPRESENTED BY			
Non-current assets			
Pre-paid operating lease rentals	11	1,681,819	1,704,546
Investment - unquoted	15	4,000,000	4,000,000
Property, plant and equipment	9	<u>13,636,104</u>	<u>14,182,842</u>
		<u>19,317,923</u>	<u>19,887,388</u>
Current assets			
Cash at bank and in hand	16	68,419,046	75,800,925
Trade and other receivables	12	53,834,771	46,732,655
Current tax recoverable		20,343,303	19,259,922
Inventories	13	<u>10,710,779</u>	<u>15,454,810</u>
		<u>153,307,899</u>	<u>157,248,312</u>
Current liabilities			
Trade and other payables	14	<u>145,293,886</u>	<u>154,788,450</u>
		<u>145,293,886</u>	<u>154,788,450</u>
Net current assets		<u>8,014,013</u>	<u>2,459,862</u>
		<u>27,331,936</u>	<u>22,347,250</u>

The financial statements on pages 6 to 14 were approved for issue by the board of directors on
 2020 and were signed on their behalf by:



Director



Director

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2019

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2019

	Share capital Shs	Retained earnings Shs	Proposed dividend Shs	Total Shs
At 1st January 2018	4,800,000	12,249,522	6,000,000	23,049,522
Proposed dividend paid	-	-	(6,000,000)	(6,000,000)
Proposed dividend	-	(5,000,000)	5,000,000	-
Profit for the year	-	5,127,037	-	5,127,037
At 31st December 2018	<u>4,800,000</u>	<u>12,376,559</u>	<u>5,000,000</u>	<u>22,176,559</u>
At 1st January 2019	4,800,000	12,376,559	5,000,000	22,176,559
Proposed dividend paid	-	-	(5,000,000)	(5,000,000)
Proposed dividend	-	(5,000,000)	5,000,000	-
Profit for the year	-	10,027,359	-	10,027,359
At 31st December 2019	<u>4,800,000</u>	<u>17,403,918</u>	<u>5,000,000</u>	<u>27,203,918</u>

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2019

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2019

	Note	2019 Shs	2018 Shs
Cash flows from operating activities			
Profit for the year		14,167,181	6,897,349
Adjustments for:			
Depreciation of property, plant and equipment	9	546,738	622,626
Amortisation of pre-paid operating lease rentals	11	<u>22,727</u>	<u>22,727</u>
		14,736,646	7,542,702
Changes in operating assets and liabilities			
Decrease in trade and other receivables		(7,102,116)	(1,224,021)
Decrease in inventories		4,744,031	42,155,925
(Decrease) in trade and other payables		<u>(9,494,563)</u>	<u>(31,529,040)</u>
<i>Cash generated from operations</i>		2,883,998	16,945,566
Income tax paid		<u>(5,265,877)</u>	<u>(6,432,434)</u>
<i>Net cash used in operating activities</i>		<u>(2,381,879)</u>	<u>10,513,132</u>
Cash flows from investing activities			
Purchases of fixed asset	9	<u>-</u>	<u>(62,000)</u>
<i>Net cash used in investing activities</i>		<u>-</u>	<u>(62,000)</u>
Cash flows from financing activities			
Dividend paid		<u>(5,000,000)</u>	<u>(6,000,000)</u>
<i>Net cash used in financing activities</i>		<u>(5,000,000)</u>	<u>(6,000,000)</u>
Net Decrease/increase in cash and cash equivalents		(7,381,879)	4,451,134
Cash and cash equivalents at start of year	16	<u>75,800,925</u>	<u>71,349,792</u>
Cash and cash equivalents at end of year	16	<u><u>68,419,046</u></u>	<u><u>75,800,925</u></u>

NOTES

1. General Information

Yogi Plumbers Limited is incorporated in Kenya under the Kenyan Companies Act as a private company limited by shares, and is domiciled in Kenya. The address of its registered office and principal place of business is as shown on Page 1. The principal activity of the company is that of plumbing contractors.

2. Basis of preparation and summary of significant accounting policies

These financial statements have been prepared on a going concern basis and in compliance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board. They are presented in Kenya Shillings (Shs), rounded to the nearest thousand. The measurement basis used is the historical cost basis except where otherwise stated in the accounting policies below.

The financial statements of the previous year were prepared in accordance with full International Financial Reporting Standards. Prior period adjustments have been passed and the comparative figures restated in accordance with the transition procedures set out in the IFRS for SMEs.

Revenue recognition

Revenue from contract work done is recognised on the basis of percentage of work completed. Revenue is measured at the fair value of the consideration received or receivable, net of discounts and sales-related taxes collected on behalf of the government of Kenya.

Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

Income tax

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year, determined in accordance with the Kenyan Income Tax Act.

Deferred income tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases (known as temporary differences). Deferred tax liabilities are recognised for all temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognised for all temporary differences that are expected to reduce taxable profit in the future and any unused tax losses or unused tax credits. Deferred tax assets are measured at the highest amount that, on the basis of current or estimated future taxable profit, is more likely than not to be recovered.

The net carrying amount of deferred tax assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. Any adjustments are recognised in profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the taxable profit (tax loss) of the periods in which it expects the deferred tax asset to be realised or the deferred tax liability to be settled, on the basis of tax rates that have been enacted or substantively enacted by the end of the reporting period.

Share capital, share premium, and dividends

Ordinary shares are recognised at par value and classified as 'share capital' in equity. Any amounts received from the issue of shares in excess of the par value are classified as 'share premium' in equity. Dividends are recognised as a liability in the year in which they are declared. Proposed dividends are accounted for as a separate component of equity until they have been declared at an annual general meeting.

Translation of foreign currencies

All transactions in foreign currencies are initially recorded in Kenya Shillings, using the spot rate at the date of the transaction. Foreign currency monetary items at the balance sheet date are translated using the closing rate. All exchange differences arising on settlement or translation are recognised in profit or loss.

NOTES (CONTINUED)

2. Basis of preparation and summary of significant accounting policies (continued)

Financial assets

Trade and other receivables are initially recognised at the transaction price. Most sales are made on the basis of normal credit terms, and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest method. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in profit or loss.

Property, plant and equipment.

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the reducing balance method. The following annual rates are used for the depreciation of property, plant and equipment:

Buildings	2.5%
Furniture, Fittings & Equipment	12.5%
Motor Vehicles	25 %
Bicycle	12.5%
Computer	30%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

Impairment of non-financial assets

At each reporting date, property, plant and equipment, are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with its selling price less costs to complete and sell. If an item of inventory (or group of similar items) is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (group of related assets) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Inventories and work in progress

Inventories and work in progress includes amounts certified by consulting engineers for the work done and work uncertified, and stocks valued by the Directors.

Financial liabilities

Financial liabilities are initially recognised at the transaction price (including transaction costs). Trade payables are obligations on the basis of normal credit terms and do not bear interest. Interest bearing liabilities are subsequently measured at amortised cost using the effective interest method.

Employee benefits - post-employment benefits

The company and its employees also contribute to the National Social Security Fund (NSSF), a national defined contribution scheme. Contributions are determined by local statute and the company's contributions are charged to profit or loss in the year to which they relate.

Comparatives

Where necessary comparative figures have been adjusted to confirm with changes in presentation in the current year.

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2019

NOTES (CONTINUED)	2019 Shs	2018 Shs
3 Revenue		
Work done	<u>167,292,439</u>	<u>129,283,351</u>
4 Other income		
Realised foreign exchange gain	-	2,432
Interest Received	<u>3,081,789</u>	<u>3,501,372</u>
	<u>3,081,789</u>	<u>3,503,804</u>
5 Finance costs		
Un-realised foreign exchange loss	79,922	48,917
Realised foreign exchange loss	219,031	-
Bank charges and commissions	<u>125,797</u>	<u>80,365</u>
	<u>424,750</u>	<u>129,282</u>
6 Profit before tax		
The following items have been recognised as expenses in determining profit before tax:		
Depreciation of property, plant and equipment	546,738	622,626
Amortisation of pre-paid operating lease rentals	22,727	22,727
Auditor's remuneration	330,000	310,000
Directors remuneration	<u>11,064,000</u>	<u>11,064,000</u>
7 Income tax expense		
Current tax	4,182,494	1,827,208
Deferred tax (Note 10)	<u>(42,674)</u>	<u>(56,896)</u>
	<u>4,139,820</u>	<u>1,770,312</u>

The tax on profit before tax differs from the theoretical amount that would arise using the basic tax rate as follows:

Income tax expense for the year of Shs. 4,139,821 in 2019 (2018: Shs 1,770,312) differs from the amount that would result from applying the tax rate of 30 per cent (both 2019 and 2018) to profit before tax because, under the tax laws of Kenya, expenses in respect of depreciation, penalties and fines, unrealised foreign exchange loss, amortisation, telephone and postage(part) amounting to Shs.1,318,844 (2018 : Shs 822,561) that are recognised in measuring profit before tax are not tax-deductible.

8 Share capital	No. of ordinary shares issued	Issued and fully paid up capital
		Shs
At 1st January 2019 and At 31st December 2019	<u>240,000</u>	<u>4,800,000</u>

The total number of authorised ordinary shares is 240,000 (2018: 240,000) with a par value of Shs 20 each.

NOTES (CONTINUED)

9 Property, plant and equipment	Motor vehicles	Furniture, Fittings & Equipment	Bicycle	Computer	Buildings	Total
	Shs	Shs	Shs	Shs	Shs	Shs
Cost						
1st January 2019	6,028,058	484,182	8,000	394,924	14,200,000	21,115,164
31st December 2019	<u>6,028,058</u>	<u>484,182</u>	<u>8,000</u>	<u>394,924</u>	<u>14,200,000</u>	<u>21,115,164</u>
Accumulated depreciation						
1st January 2019	5,459,091	142,863	4,859	286,913	1,038,597	6,932,323
Charge for the year	<u>142,242</u>	<u>42,665</u>	<u>393</u>	<u>32,403</u>	<u>329,035</u>	<u>546,738</u>
31st December 2019	<u>5,601,333</u>	<u>185,528</u>	<u>5,252</u>	<u>319,316</u>	<u>1,367,632</u>	<u>7,479,061</u>
Carrying amount						
31st December 2019	<u><u>426,726</u></u>	<u><u>298,654</u></u>	<u><u>2,748</u></u>	<u><u>75,608</u></u>	<u><u>12,832,368</u></u>	<u><u>13,636,104</u></u>

10 Deferred tax

The deferred tax (liabilities)/ assets are the tax effects of expected future income tax benefits relating to differences between the carrying amounts and the tax written down values of property, plant and equipment.

The company has not recognised a valuation allowance against the deferred tax assets because, on the basis of past years and future expectations, management considers it is probable that taxable profits will be available against which the future income tax deductions can be utilised.

The following are the deferred tax liabilities recognised by the company:

	Property, plant and equipment Shs
1st January 2018	227,587
Charge to profit and loss for the year	<u>(56,896)</u>
1st January 2019	170,691
Credit to profit and loss for the year	<u>(42,674)</u>
31st December 2019	<u><u>128,017</u></u>

The deferred tax liability for property, plant and equipment relate to income tax in the same jurisdiction, and the law allows net settlement. Therefore, they have been offset in the balance sheet.

11 Pre-paid operating lease rentals

	2019 Shs
Cost	
1st January 2019 and 31st December 2019	<u><u>1,750,000</u></u>
Accumulated amortisation	
1st January 2019	45,454
Annual amortisation	<u>22,727</u>
31st December 2019	<u><u>68,181</u></u>
Carrying amount	
31st December 2019	<u><u>1,681,819</u></u>

Yogi Plumbers Limited
Financial statements
For the year ended 31st December 2019

NOTES (CONTINUED)	2019 Shs	2018 Shs
12 Trade and other receivables		
Trade debtors	50,048,380	41,932,006
Other receivables	2,963,505	2,844,070
Vat recoverable	-	630,251
Prepayments	644,015	610,582
Deposits	178,871	715,746
	<u>53,834,771</u>	<u>46,732,655</u>
13 Inventories and work in progress		
Stocks	1,052,674	7,657,410
Work in progress	9,658,105	7,797,400
	<u>10,710,779</u>	<u>15,454,810</u>
14 Trade and other payables		
Trade payables	137,565,820	148,850,097
Accrued Charge	741,669	696,920
Vat account	2,024,939	-
Directors Account	4,961,458	5,241,433
	<u>145,293,886</u>	<u>154,788,450</u>
15 Investment - unquoted		
2 ordinary shares @ Shs. 1,000 each in Graylands Industrial Park Ltd (unquoted)	<u>4,000,000</u>	<u>4,000,000</u>

Graylands Industrial Park Limited is the title holder of the the estate in which the company owns two leased godowns.

16 Cash and cash equivalents		
Cash in hand	37,857	34,500
Fixed deposits	45,830,497	43,210,976
Cash at bank (Note 18)	22,550,692	32,555,449
	<u>68,419,046</u>	<u>75,800,925</u>

For the purposes of the cash flow statements, the year end cash and cash equivalents comprise the above.

17 Contingencies
There were no known contingent liabilities as at 31st December 2019.

18 Impairment loss in value of cash and cash equivalents
Included in cash and cash equivalents is a bank balance of Kshs.1,327,079 dollar account held with the Imperial Bank Limited that are not readily available for immediate use by management of the Company. The Company's banker, Imperial Bank Limited, was placed under receivership on 13th October 2015 following appointment of Kenya Deposit Insurance Corporation by the Central Bank of Kenya as receiver.

Yogi Plumbers Limited
Supplementary information
For the year ended 31st December 2019

1. COST OF SALES	2019	2018
	Shs	Shs
Opening stock of inventories and work-in-progress	15,454,810	57,610,735
Purchases	108,141,722	46,571,311
Contractual and consultancy	1,500,000	431,034
Salaries and wages	23,139,258	19,991,802
Closing stock and work-in-progress	<u>(10,710,779)</u>	<u>(15,454,810)</u>
	<u>137,525,011</u>	<u>109,150,072</u>

Yogi Plumbers Limited
Supplementary information
For the year ended 31st December 2019

SCHEDULE OF OPERATING EXPENDITURE

	2019	2018
	Shs	Shs
2. ADMINISTRATIVE EXPENSES		
Audit fees	330,000	310,000
Depreciation of property, plant and equipment	404,103	432,522
Directors' remuneration	11,064,000	11,064,000
Amortisation :	22,727	22,727
General expenses	1,000	2,200
Electricity and water	57,718	45,589
Industrial training levy	14,950	12,650
Insurance	2,233,562	952,038
Licences and NCA permit	100,000	100,000
Postage and telephone	333,140	427,638
Staff welfare expenses	135,494	41,491
Printing and stationery	109,070	-
Rent and rates	770,000	534,000
Equipment repairs and maintenance	7,800	-
Subscription	20,000	5,000
Secretarial fees	16,050	14,800
Tender Fees	-	30,000
Work permit	-	400,000
Penalties and interests	578,375	-
N.S.S.F company contribution	40,400	50,125
	<u>16,238,389</u>	<u>14,444,780</u>
Total administration expenses		
3. SELLING AND DISTRIBUTION EXPENSES		
Vehicle running and maintenance	1,623,505	1,700,376
Depreciation of motor vehicles, bicycle and motor cycle	142,635	190,105
Travelling and transport	252,757	275,191
	<u>2,018,897</u>	<u>2,165,672</u>
Total selling and distribution expenses		



**DIAMOND
TRUST
BANK**

REF: DTB/CRB/2020/021020/001

DATE: 2nd OCTOBER 2020

TO WHOM IT MAY CONCERN

Dear Sir / Madam,

RE: YOGI PLUMBERS LTD

This is to confirm that Yogi Plumbers are customers of Diamond Trust Bank Kenya Limited and maintain satisfactorily conducted accounts with us:

Below are details:-

BANK. NAME : DIAMOND TRUST BANK
BRANCH NAME : OTC
BRANCH CODE : 013
BANK CODE: 63
CURRENCY: KES
SWIFT CODE : DTKEKENA
A/C. NAME: YOGI PLUMBERS LTD
A/C. NUMBER: 0164339001

Board of Directors:
Abdul Samji
(Chairman)(Kenyan)
(Mrs) Nasim Devji
(Managing)(British)
Nauman Dar (Pakistani)
Farid Hamir (American)
Moez Jamal (British)
Nizar Juma (Kenyan)
Amin Merali (Kenyan)
Mwaghazi Mwachofi (Kenyan)
Sukh Dev Nayyar (Indian)
Jamaludin Shamji (Kenyan)

This letter is given at the request of the said customer, for your specific use only in strict confidence and without guarantee or responsibility on the part Bank and/or its officials.

Yours faithfully,
For and on behalf of :
DIAMOND TRUST BANK KENYA LIMITED


ARIF MAJID
AUTHORIZED SIGNATORY


PAULINE NJERU
AUTHORIZED SIGNATORY

Diamond Trust Bank
Kenya Limited
Cross Road Branch
Along Cross Road
P.O. Box 28575 - 00100
Nairobi, Kenya

Tel: (254-20) 313611/4
(254-20) 2070797
Mobile: (254-717) 968686
(254-731) 108902
Fax: (254-20) 315210

Swift Code: DTKEKENA
www.dtbafrica.com

Ref. WST: ADV: 2020-21:

Date: 05th OCTOBER, 2020

TO WHOM IT MAY CONCERN

Dear Sirs,

REF – M/S YOGI PLUMBERS LIMITED

We confirm that **M/s YOGI PLUMBERS LIMITED** are our clients and are maintaining various accounts with us since 30.06.2020 and working areas are Plumbing & Drainage

The above mentioned company is presently having Credit Facility with Sanction Limit of Ksh.50.00Mn with us. The Company can also avail further Credit Facilities subject to compliance to Bank's terms and conditions. The conduct of the accounts is satisfactory.

This information has been given in strict confidence and without any responsibility or guarantee on the part of the Bank or any of its officers.

Yours Faithfully,



(Abhishek Kumar Dubey)
Senior Manager





**DIAMOND
TRUST
BANK**

REF: DTB/CRB/2020/021020/001

DATE: 2nd OCTOBER 2020

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A/C. NAME: YOGI PLUMBERS LTD
A/C. NUMBER: 0164339001

Board of Directors:
Abdul Samji
(Chairman)(Kenyan)
(Mrs) Nasim Devji
(Managing)(British)
Nauman Dar (Pakistani)
Farid Hamir (American)
Moez Jamal (British)
Nizar Juma (Kenyan)
Amin Merali (Kenyan)
Mwaghazi Mwachofi (Kenyan)
Sukh Dev Nayyar (Indian)
Jamaludin Shamji (Kenyan)

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