MANDATORY SUSTAINABILITY READINESS ASSESSMENT

The Institute of Certified Public Accountants of Kenya (ICPAK) appreciates all Public Interest Entities (PIEs), that successfully completed the Mandatory Sustainability Readiness Assessment by the initial deadline of **30th June 2026.** Their commitment demonstrates proactive leadership in preparing for the implementation of the **IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2).**

To facilitate broader participation and enable all remaining PIEs to complete the assessment, ICPAK has extended the submission deadline to **31st July 2026.** All entities that have not yet completed the assessment are required to utilize the extended period to finalize and submit their assessments through the ICPAK Sustainability Gap Analysis Tool. **https://sustainability.icpak.com/**

Below is a list of Public Interest Entities that have successfully completed the Sustainability Readiness Assessment:

	STATE CORPORATIONS REPORTING UNDER IFRS
1	KENYA POWER & LIGHTING COMPANY PLC
2	MURANG'A WATER AND SANITATION COMPANY LIMITED
3	KENYA ELECTRICITY GENERATING COMPANY (KENGEN) PLC
4	KENYA REINSURANCE CORPORATION
5	DEVELOPMENT BANK OF KENYA
	PENSIONS SCHEMES
1	KENBRIGHT INSURANCE BROKERS LTD
2	KINGSLAND COURT
3	CPF GROUP
4	KENGEN STAFF RETIREMENT BENEFITS SCHEME
5	PWANI UNIVERSITY STAFF PENSION SCHEME
6	PUBLIC SERVICE SUPERANNUATION FUND
7	JUBILEE LIFE INCOME DRAWDOWN FUND
8	JUBILEE INSURANCE PERSONAL PENSION
9	FARMER'S CHOICE, STAFF RETIREMENT BENEFITS SCHEME
10	KENYA RED CROSS SOCIETY
11	JUBILEE LIFE PERSONAL PROVIDENT
12	INDUSTRIAL PROMOTION SERVICES (KENYA) GROUP STAFF RETIREMENT BENEFITS SCHEME
13	ENERGY & PETROLEUM REGULATORY AUTHORITY STAFF PENSION SCHEME
14	FARMER'S CHOICE JUNIOR STAFF PROVIDENT FUND
15	COMMUNICATIONS COMMISSION OF KENYA STAFF RETIREMENT BENEFITS SCHEME
16	EGERTON UNIVERSITY GRADE I-IV STAFF RETIREMENT BENEFIT SCHEME
17	INSURANCE REGULATORY AUTHORITY STAFF PENSION SCHEME
18	TEACHERS SERVICE COMMISSION STAFF RETIREMENT BENEFITS SCHEME
19	OLA ENERGY KENYA LIMITED STAFF (DC) PROVIDENT FUND
20	MTC TRUST & CORPORATE SERVICES
21	NAMPAK KENYA LIMITED STAFF PENSION & LIFE ASSURANCE SCHEME; NAMPAK KENYA LTD PROVIDENT FUND
22	ABSA BANK KENYA PLC DC SCHEME
23	KENYA POST OFFICE SAVINGS BANK STAFF RETIREMENT BENEFITS SCHEME 2007
24	COLGATE PALMOLIVE EA SPF
25	NATIONAL CEREALS & PRODUCE BOARD STAFF PROVIDENT FUND
26	EABL PROVIDENT FUND
27	GIZ STAFF RETIREMENT BENEFIT SCHEME
28	HOWARD HUMPHREYS (EAST AFRICA) LIMITED STAFF RETIREMENT BENEFITS SCHEME
29	JUBILEE LIFE UMBRELLA SCHEME
30	KENYA CIVIL AVIATION AUTHORITY STAFF RETIREMENT SCHEME
31	AMICA SAVING AND CREDIT STAFF RETIREMENT BENEFITS SCHEME
32	KENYA COMMERCIAL BANK STAFF PENSION FUND
33	EACC STAFF RETIREMENT BENEFIT SCHEME
34	KENYA RE STAFF PENSION SCHEME & KENYA RE STAFF PENSION FUND
35	BAT KENYA PROVIDENT - TRUST A/C (1991)
36	JUDICIAL SERVICE STAFF SUPERANNUATION SCHEME
37	DIAMOND TRUST BANK KENYA LIMITED STAFF PROVIDENT FUND
38	UNIVERSITY OF NAIROBI PENSION SCHEME 2007
39	AGA KHAN HEALTH SERVICE, KENYA STAFF PENSION AND LIFE ASSURANCE SCHEME
40	AGA KHAN UNIVERSITY STAFF PROVIDENT FUND
41	JUDICIAL SERVICE STAFF SUPERANNUATION (DEFINED CONTRIBUTION) SCHEME
42	STANBIC BANK KENYA LIMITED STAFF RETIREMENT BENEFITS SCHEME
43	KENYA PIPELINE COMPANY RETIREMENT BENEFITS SCHEME REGISTERED TRUSTEES
44	ABERCROMBIE AND KENT LIMITED STAFF RETIREMENT BENEFITS SCHEME
45	TELPOSTA PENSION SCHEME
46	CIC UMBRELLA RETIREMENT BENEFITS SCHEME
47	AIRTEL NETWORKS KENYA LIMITED STAFF RETIREMENT BENEFITS SCHEME
48	KPC RETIREMENT BENEFITS SCHEME 2006 (D.C) REGISTERED TRUSTEES
49	EQUITY BANK STAFF RETIREMENT BENEFITS SCHEME
50	KENYA AEROTECH LIMITED STAFF RETIREMENT BENEFITS SCHEME
51	KENYATTA UNIVERSITY TEACHING REFERRAL & RESEARCH HOSPITAL SRBS
52	EQUITY INDVIDUAL SAVINGS & RETIREMENT PLAN
53	EQUITY INCOME DRAWDOWN FUND
54	MANTRAC KENYA LIMITED STAFF PENSION SCHEME
55	RETIREMENT BENEFITS AUTHORITY STAFF (DC) PENSION SCHEME 2010
	COMMERCIAL BANKS
1	HABIB BANK AG ZURICH, KENYA BRANCHES
2	DIB BANK KENYA LTD
3	NCBA GROUP
4	NATIONAL BANK
5	KCB GROUP PLC
6	CO-OPERATIVE BANK OF KENYA PLC
7	FAMILY BANK LIMITED
8	STANDARD CHARTERED BANK KENYA
9	SBM BANK KENYA LIMITED
10	STANBIC HOLDINGS PLC
11	ABSA BANK KENYA PLC
12	MIDDLE EAST BANK KENYA LIMITED
13	CHOICE MICROFINANCE BANK LTD
14	COMMERCIAL INTERNATIONAL BANK LIMITED
15	VICTORIA COMMERCIAL BANK PLC
16	GUARANTY TRUST BANK (KENYA) LTD
17	GULF AFRICAN BANK
	INSURANCE COMPANIES
1	CIC INSURANCE GROUP PLC
2	FIDELITY SHIELD INSURANCE CO. LTD.
3	GHANA REINSURANCE COMPANY KENYA LIMITED
4	BRITAM HOLDINGS PLC
5	INTRA AFRICA ASSURANCE COMPANY LIMITED
6	UBERTY KENYA HOLDINGS PLC
7	AAR INSURANCE
8	GA INSURANCE LTD
9	PACIS INSURANCE COMPANY LIMITED
10	OLD MUTUAL HOLDINGS PLC
11	SANLAM ALLIANZ HOLDINGS (KENYA) PLC
12	JUBILEE HOLDINGS LTD
13	ABSA LIFE ASSURANCE KENYA LTD
14	EAST AFRICA REINSURANCE COMPANY LIMITED
15	FIRST ASSURANCE COMPANY LIMITED
16	EQUITY LIFE ASSURANCE (KENYA) LIMITED
17	PIONEER INSURANCE COMPANY LIMITED
18	ICEA LION GENERAL INSURANCE COMPANY LIMITED
19	TAUSI ASSURANCE COMPANY LTD
20	CANNON GROUP - CGIKL & CLAKL
21	JUBILEE HEALTH INSURANCE LTD
22	JUBILEE LIFE INSURANCE LTD
23	EQUITY HEALTH INSURANCE (KENYA) LIMITED
24	KENYA ORIENT LIFE ASSURANCE LTD
25	GA LIFE ASSURANCE LIMITED
26	DEFINITE ASSURANCE COMPANY LIMITED
27	OLD MUTUAL LIFE ASSURANCE KENYA LTD
28	OLD MUTUAL GENERAL INSURANCE KENYA
29	STAR DISCOVER INSURANCE
30	BRITAM LIFE ASSURANCE COMPANY (KENYA) LIMITED
31	MADISON GROUP LIMITED
32	MINI GROUP STAFF PENSION SCHEME
33	EQUITY GENERAL INSURANCE (KENYA) LIMITED
	FUND MANAGERS & COLLECTIVE INVESTMENT SCHEMES
1	SANLAM ALLIANZ INVESTMENTS LIMITED
2	VCG ASSET MANAGEMENT LIMITED
3	JUBILEE ASSET MANAGEMENT LTD
4	OLD MUTUAL INVESTMENT GROUP LIMITED
5	BRITAM ASSET MANAGERS COMPANY (KENYA) LIMITED
	DEPOSIT-TAKING SACCOS
1	UNAITAS SACCO
2	CAPITAL DT SACCO LTD
3	MWALIMU NATIONAL DT SACCO
4	ASILI SACCO SOCIETY LTD
5	NEWFORTIS SACCO
6	QONA DT SACCO SOCIETY LTD
	OTHER LISTED COMPANIES (NOT FALLING UNDER ABOVE CATEGORIES)
1	HOME AFRIKA LIMITED
2	SAFARICOM PLC
3	BAT
4	EAST AFRICAN CABLES PLC
5	SAMEER AFRICA PLC
6	CAR AND GENERAL KENYA PLC
7	BOC KENYA PLC
8	LIMURU TEA PLC
9	KENYA MORTGAGE REFINANCE COMPANY
10	EAST AFRICAN PORTLAND CEMENT PLC
11	TPS EASTERN AFRICA PLC
12	WPP SCANGROUP PLC
13	SASINI PLC
14	CENTUM INVESTMENTS COMPANY PLC
15	EAST AFRICAN BREWERIES PLC

The Institute of Certified Public Accountants of Kenya (ICPAK) is a statutory body of Accountants established under the Accountants Act CAP 531, with the mandate to develop and regulate the Accountancy Profession in Kenya. The Institute is also a member of the Pan Africa Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC), the global umbrella body for the accountancy profession.

The Mandatory Sustainability Readiness Assessment forms part of Kenya's coordinated approach to preparing Public Interest Entities (PIEs) for the implementation of the IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2). This initiative builds on the collective efforts of the National Multistakeholder Committee on Sustainability and Climate Change comprising of: the National Treasury, the Capital Markets Authority (CMA), the Central Bank of Kenya (CBK), the Insurance Regulatory Authority (IRA), the Retirement Benefits Authority (RBA), the Sacco Societies Regulatory Authority (SASRA), the Nairobi Securities Exchange (NSE), private and public sector representatives, and other key stakeholders, whose collaboration in capacity building, technical guidance, and market preparedness has laid the foundation for effective implementation.

The assessment is also an important step in strengthening entities' governance, reporting systems, and internal controls. As entities transition to reporting under the IFRS Sustainability Disclosure Standards, the assessment, supporting evidence and sustainability-related disclosures will be subject to audit and assurance processes.

For further enquiries on financial reporting, adoption of standards and other related technical matters please reach out to the Standards & Technical Services Directorate and the Professional Standards Committee of ICPAK on ***technicalservices@icpak.com*** or through ***ceo@icpak.com***