



MANDATORY SUSTAINABILITY READINESS ASSESSMENT

The Institute of Certified Public Accountants of Kenya (ICPAK) acknowledges and appreciates all Public Interest Entities (PIEs) that successfully completed the Mandatory Sustainability Readiness Assessment within the stipulated timelines, including the extended deadline of 31st July 2026.

The successful completion of the assessment demonstrates the commitment of these entities to strengthening their sustainability reporting capabilities and preparing for the implementation of the IFRS Sustainability Disclosure Standards, IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures).

Following the conclusion of the assessment period, ICPAK hereby publishes the **final list of Public Interest Entities that successfully completed the Mandatory Sustainability Readiness Assessment** through the ICPAK Sustainability Gap Analysis Tool.

The list below comprises entities whose assessments were successfully submitted by the extended deadline of 31st July 2026.

PIEs that did not complete the Mandatory Sustainability Readiness Assessment within the stipulated timelines are noted as having outstanding compliance with the assessment requirement. Such entities are expected to take the necessary measures to address the outstanding requirement and to ensure that they are adequately prepared for the implementation of the applicable sustainability reporting requirements.

ICPAK further reminds all PIEs that the readiness assessment is a mandatory component of the transition towards sustainability reporting within the Kenyan jurisdiction as outlined in the Roadmap for Adoption of IFRS Sustainability Disclosure Standards in Kenya. Entities are expected to maintain appropriate documentation, systems, processes and internal controls to support the preparation of sustainability-related financial disclosures. This will be particularly important as sustainability reporting progresses towards the required assurance requirements.

The completion of the readiness assessment should be regarded as an important preparatory step and does not, in itself, constitute compliance with the substantive reporting requirements of IFRS S1 and IFRS S2. PIEs remain responsible for taking the necessary steps to achieve and maintain readiness for the applicable reporting and assurance requirements.

ICPAK will continue to provide guidance and capacity-building support to PIEs as Kenya progresses towards the implementation of the IFRS Sustainability Disclosure Standards.

COMMERCIAL BANKS

1. Gulf African Bank
2. Victoria Commercial Bank PLC
3. Family Bank Ltd
4. Absa Bank Kenya PLC
5. SBM Bank Kenya Ltd
6. Habib Bank AG Zurich, Kenya Branches
7. NCBA Group
8. Guaranty Trust Bank (Kenya) Ltd
9. Commercial International Bank Ltd
10. DIB Bank Kenya Ltd
11. National Bank
12. Co-operative Bank of Kenya PLC
13. Stanbic Holdings Plc
14. Middle East Bank Kenya Ltd
15. Equity Group Holdings PLC
16. Standard Chartered Bank Kenya
17. KCB Group PLC
18. CITI BANK
19. Diamond Trust Bank Kenya Ltd
20. Bank Of India
21. Bank of Baroda (Kenya) Ltd
22. Prime Bank Limited
23. Bank of Africa Kenya
24. Sidian Bank
25. Premier Bank Kenya Ltd
26. Choice Microfinance Bank Ltd
27. Kenya Women Microfinance Plc

DEPOSIT TAKING SACCOS

1. Newfortis Sacco
2. Capital Deposit Taking Sacco Ltd
3. Qona Deposit Taking Sacco Society Ltd
4. Mwalimu National Deposit Taking Sacco
5. Asili Sacco Society Ltd
6. Unaitas Sacco
7. Ushuru Sacco Society Ltd
8. Harambee Deposit Taking Sacco Society
9. Maisha Bora Sacco Society Ltd
- ★ 10. Stima Deposit Taking Sacco Ltd
11. Nrs Deposit Taking Sacco Society Limited
12. Trans Elite County Sacco Ltd
13. Golden Generation Deposit Taking Sacco
14. Strategic Deposit Taking Sacco Ltd
15. Ports Deposit Taking Sacco Ltd
16. Dhabiti Sacco Limited
17. Centenary Sacco Society Limited
18. Trans Nation Deposit Taking Sacco Limited
19. Magadi Sacco Society Ltd

INSURANCE COMPANIES

1. CIC Insurance Group Plc
2. Fidelity Shield Insurance Co. Ltd.
3. Absa Life Assurance Kenya Ltd
4. Sanlam Allianz Holdings (Kenya) Plc
5. Liberty Kenya Holdings Plc
6. AAR Insurance
7. Britam Holdings Plc
8. Tausi Assurance Company Ltd
9. Jubilee Health Insurance Ltd
10. ICEA LION General Insurance Company Limited
11. Pioneer Insurance Company Limited
12. Jubilee Holdings Ltd
13. Jubilee Life Insurance Ltd
14. Old Mutual Holdings Plc
15. First Assurance Company Limited
16. Intra Africa Assurance Company Limited
17. Old Mutual Life Assurance Kenya Ltd
18. Britam Life Assurance Company (Kenya) Limited
19. Ghana Reinsurance Company Kenya Limited
20. Definite Assurance Company Limited
21. GA Insurance Ltd
22. Old Mutual General Insurance Kenya
23. Star Discover Insurance
24. Kenya Orient Life Assurance Ltd
25. Cannon Group - CGIKL & CLAKL
26. Pacis Insurance Company Limited
27. Equity General Insurance (Kenya) Limited

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28. GA Life Assurance Limited
 29. Equity Health Insurance (Kenya) Limited
 30. Equity Life Assurance (Kenya) Limited
 31. East Africa Reinsurance Company Limited
 32. Britam Microinsurance Company (Kenya) Limited
 33. Britam General Insurance Company (Kenya) Limited
 34. Madison General Insurance Kenya Ltd
 35. WAICA Reinsurance (Kenya) Limited
 36. ICEA LION Life Insurance Company Limited
 37. APA Apollo Group
 38. Directline Assurance company limited
 39. Kenindia
 40. Occidental Insurance Company Ltd
 41. Africa Merchant Assurance Company Limited
 42. Prudential Life Assurance Kenya Ltd
 43. Mayfair Insurance Company Limited
 44. Kenyan Alliance Insurance Company
 45. Kenya Orient Insurance Ltd
 46. The Monarch Insurance Company Ltd
 47. Madison Life Assurance Kenya Limited
 48. Capex Life Assurance Co. Ltd
 49. NCBA Insurance Company Limited

FUND MANAGERS & COLLECTIVE INVESTMENT SCHEMES

1. VCG Asset Management Limited
2. Old Mutual Investment Group Limited
3. Jubilee Asset Management Ltd
4. Britam Asset Managers Company (Kenya) Limited
5. Sanlam Allianz Investments Limited
6. GenAfrica Asset Managers Limited
7. SanlamAllianz Unit Trust Scheme
8. ICEA Lion Asset Management
9. Enwealth Capital Unit Trust Scheme
10. Acorn Student Accommodation Income Real Estate Investment Trust (ASA I-REIT)
11. Star Capital Management Limited
12. Sterling Capital Limited
13. Madison investment Manager Limited
14. Acorn Student Accommodation Development Real Estate Investment Trust (ASA D-REIT)
15. Octagon Unit Trust Scheme
16. Nabo Capital Limited
17. Arvocat Asset Managers Limited
18. Fusion Investment Management Limited

OTHER LISTED COMPANIES

1. Home Afrika Limited
2. WPP Scangroup Plc
3. Sameer Africa PLC
4. Safaricom PLC
5. BAT
6. Sasini Plc
7. Car and General Kenya Plc
8. BOC Kenya PLC
9. East African Cables Plc
10. Kenya Mortgage Refinance Company
11.  TPS Eastern Africa PLC
12. Centum Investments Company PLC
13. East African Portland Cement PLC
14. East African Breweries PLC
15. TotalEnergies Marketing Kenya
16. Crown Paints Kenya
17. Limuru Tea Plc
18. Williamson Tea Kenya Plc
19. Carbacid (Co2) Limited
20. Kenya Airways PLC
21. Nation Media Group

PENSION SCHEMES

1. Communications Commission of Kenya Staff Retirement Benefits Scheme
2. Jubilee Life Income Drawdown Fund
3. CPF Group
4. Insurance Regulatory Authority Staff Pension Scheme
5. Kenbright Insurance brokers Ltd
6. Energy & Petroleum Regulatory Authority Staff Pension Scheme
7. Kenya Post Office Savings Bank Staff Retirement Benefits Scheme 2007
8. Nampak Kenya Limited Staff Pension & Life Assurance Scheme; Nampak Kenya
9. Public Service Superannuation Fund
10. Kenya Civil Aviation Authority Staff Retirement Scheme
11. AMICA SAVING AND CREDIT STAFF RETIREMENT BENEFITS SCHEME
12. Absa Bank Kenya PLC DC Scheme
13. Kenya Commercial Bank Staff Pension Fund
14. Egerton University Grade i-iv Staff Retirement Benefit Scheme
15. Kenya Re Staff Pension Scheme & Kenya Re Staff Pension Fund
16. BAT Kenya Provident - Trust A/C (1991)
17. Diamond Trust Bank Kenya Limited Staff Provident Fund
18. Jubilee Life Umbrella Scheme
19. OLA Energy Kenya Limited Staff (DC) Provident Fund
20. Judicial Service Staff Superannuation Scheme
21. Jubilee Life Personal Provident
22. Aga Khan University Staff Provident Fund
23. Farmer's Choice Junior Staff Provident Fund
24. Aga Khan Health Service, Kenya Staff Pension and Life Assurance Scheme
25. Pwani University Staff Pension Scheme
26. KenGen Staff Retirement Benefits Scheme
27. Airtel Networks Kenya Limited Staff Retirement Benefits Scheme
28. TelPosta Pension Scheme
29. Cic Umbrella Retirement Benefits Scheme
30. Judicial Service Staff Superannuation (Defined Contribution) Scheme
31. Kenya Red Cross Society
32. Farmer's Choice, Staff Retirement Benefits Scheme
33. Jubilee Insurance Personal Pension
34. Industrial Promotion Services (Kenya) Group Staff Retirement Benefits Scheme
35. Kenya Pipeline Company Retirement Benefits Scheme Registered Trustees
36. Stanbic Bank Kenya Limited Staff Retirement Benefits Scheme
37. Chloride Group Staff Provident Fund
38. Colgate Palmolive EA SPF
39. Abercrombie And Kent Limited Staff Retirement Benefits Scheme

40.	EACC Staff Retirement Benefit Scheme
41.	Howard Humphreys (East Africa) Limited Staff Retirement Benefits Scheme
42.	KPC Retirement Benefits Scheme 2006 (D.C) Registered Trustees
43.	University of Nairobi Pension Scheme 2007
44.	Kenya Aerotech Limited Staff Retirement Benefits Scheme
45.	Kingsland Court
46.	National Cereals & Produce Board Staff Provident Fund
47.	Teachers Service Commission Staff Retirement Benefits Scheme
48.	Equity Bank Staff Retirement Benefits Scheme
49.	Mantrac Kenya Limited Staff Pension Scheme
50.	EABL Provident Fund
51.	Equity Income Drawdown Fund
52.	Equity Individual Savings & Retirement Plan
53.	Kenyatta University Teaching Referral & Research Hospital Srbs
54.	MTC Trust & Corporate Services
55.	Retirement Benefits Authority Staff (DC) Pension Scheme 2010
56.	Competition Authority of Kenya Staff Retirement Benefits Scheme
57.	Natonal Gender and Equality Commission Staff Pension Scheme
58.	National Council for Population and Development Staff Retirement Benefits
59.	Sightsavers International Staff Provident Fund
60.	Enwealth Umbrella Fund
61.	Kesho Hela IDD
62.	Kivuli Umbrella Fund
63.	GenAfrica Hifadhi Provident Fund
64.	GenAfrica Hifadhi Pension Scheme
65.	GenAfrica Kivuli Provident Fund
66.	Kibabii University SRBS
67.	Public Service Commission SPS
68.	Machakos University SRBS
69.	British Airways Plc Kenya Pension Fund And Life Assurance Scheme
70.	Kenya Export Promotion and Branding Agency Staff Retirement Benefits Scheme
71.	GA Pension Schemes
72.	African Banking Corporation Staff Provident Find
73.	Nation Media Group Staff Retirement Benefits Scheme
74.	Office of the Auditor-General Staff Retirement Benefits Scheme
75.	Zamara Fanaka Retirement Fund
76.	Egerton Grade I-IV SRBS
77.	Teachers Service Commission Staff Superannuation Scheme
78.	Egerton University Retirement Benefits Scheme
79.	Banki Kuu Pension Scheme 2012

80.	KIPPRA Pension Scheme
81.	Central Bank of Kenya Pension Fund
82.	Airkenya Express Staff Provident Fund
83.	Rusinga School Staff Pension Scheme
84.	KIE Staff Retirement Benefits Scheme
85.	Tata Chemicals Magadi Staff Provident Fund
86.	KEMI SRBS
87.	Kenya Law Refrom Commission
88.	NCA SRBS
89.	VEGPRO Staff Provident Fund
90.	Bamburi Cement Limited Staff Retirement Benefits Scheme
91.	SBM Bank(K) Limited SRBS
92.	KURA SRBS
93.	Enwealth Personal Pension Scheme
94.	Steel Structures Lt Staff Retirement Benefits Scheme
95.	PPRA SPS
96.	AERC Staff Provident Fund
97.	Kentrade Staff Pension Scheme
98.	SMEP Staff Retirement Benefits Scheme
99.	CHAK Provident Fund
100.	Kenya Sugar Board SRBS
101.	Mumias Sugar Company Ltd SRBS
102.	KARI DC Staff Retirement Benefits Scheme
103.	South Nyanza Sugar Company Limited Staff Retirement Benefits Scheme
104.	NKG-EA Staff Provident Fund
105.	Ecobank Kenya Limited Staff Retirement Benefits Scheme
106.	Kingdom Bank Limited SPS
107.	Intertek Testing EA Staff Provident Fund
108.	Strathmore Educational Trust Staff Provident Fund
109.	MTN Business Kenya Limited Staff Provident Fund 2024
110.	Office Of The Director Of Public Prosecutions Staff Retirement Benefit
111.	GDC Staff Retirement Benefit Scheme
112.	NHIF SRBS
113.	Deloitte Ltd SPS
114.	Standard Chartered Kenya Staff Retirement Scheme 2006
115.	Pacific Insurance Brokers E.A Ltd Staff Retirement Benefits Scheme
116.	The Kenyan Alliance Insurance Company Limited Umbrella Scheme
117.	ICEA Lion Guaranteed Umbrella Fund
118.	PG Bison (K) Staff Provident Fund
119.	AGL (K) Limited SRBS

120.	Optica Limited Staff Pension Scheme
121.	Kenya Literature Bureau DC
122.	Union East African Pension Fund
123.	DHL Exel Supply Chain Kenya Limited
124.	kenya literature bureau SRBS DB
125.	Cytonn Personal Retirement Pension Scheme
126.	Pioneer Assurance Company Limited Individual Pension Scheme
127.	National Oil Corporation of Kenya Staff Contributory Pension Scheme & National
128.	Oil Corporation of Kenya Staff Retirement Benefits Scheme
129.	AIC Kijabe SPS
130.	Pioneer Umbrella Retirement Fund
131.	Kofinaf Company Limited SRBS
132.	National Police Service Commission SPS
133.	Ngao Umbrella Fund
134.	Diversey Staff Provident Fund
135.	ICEA Lion Life Assurance Company Limited Staff Provident Fund
136.	Co-op Trust Ufalme Retirement Fund
137.	Wananchi Group Staff Provident Fund
138.	Higher Education Loans Board Staff Retirement Benefit (Dc) Scheme
139.	Nakumatt Holdings Ltd SPS
140.	Kenya Airports Authority Staff Pension Scheme
141.	G4s Kenya Limited Staff Retirement Benefits Scheme
142.	Unilever Kenya Pension Fund
143.	CIC Jipange Plus Personal Retirement Benefits Scheme
144.	UBA Kenya Bank Limited Staff Retirement Benefits Scheme
145.	Kenya Wildlife Service Staff Retirement Benefits Scheme 2006
146.	Del Monte Kenya Limited Staff Provident Fund
147.	Siginon Group Limited Staff Retirement Benefits Scheme
148.	Intra Africa Assurance Company Limited Staff Retirement Benefits Scheme
149.	Kenya Wine Agencies Limited Staff Retirement Benefits Scheme
150.	Kenya Orient Individual Pension Plan
151.	Moi Teaching And Referral Hospital Staff Pension Scheme
152.	Milele Income drawdown fund
153.	NCBA Umbrella Retirement Benefits Scheme
154.	KREP Group Provident Fund
155.	ICEA Lion Income Drawdown Fund
156.	Kenya Wildlife Service Staff Superannuation Scheme
157.	NAS Airport Services SPF
158.	Mercantile Personal Provident Fund Scheme
159.	Rubis Energy Kenya PLC Staff Provident Fund

160.	Hamilton Harrison & Mathews Staff Provident Fund
161.	ABSA Umbrella Retirement Benefits Fund
162.	KCH & Associated Houses SRBS
163.	Capex Life Income Drawdown Fund
164.	Kenya Hospital Association Staff Provident Fund
165.	Church World Service SRBS
166.	Consolidated Bank of Kenya Ltd SRBS
167.	Geminia Umbrella Provident Fund
168.	Maersk(K) Ltd SRBS
169.	Cytonn Umbrella RBS
160.	Mater Hospital Staff Pension Scheme
171.	Bata Shoe Kenya Plc Staff Retirement Benefits Scheme
172.	MEDS STAFF PROVIDENT FUND
173.	Equity Umbrella Retirement Fund (Pension Section)
174.	British Broadcasting Corporation Staff Provident Fund
175.	NCBA Income Drawdown Fund
176.	Achelis Kenya Limited Staff Retirement Benefits Scheme
177.	Octagon Africa Financial Services Limited Staff Retirement Benefits Scheme
178.	ABSA Individual Pension Plan Fund
179.	Sportpesa Staff Pension Scheme
180.	Kenya Industrial Research and Development Institute Staff Retirement and
181.	Directline Assurance Company Limited SRBS
182.	Lake Basin Development Authority Staff Provident Fund
183.	Local Authorities Provident Fund
184.	NSSF Staff Pension Scheme
185.	Capex Life Individual Retirement Benefits Scheme
186.	Witness Protection Agency Staff Retirement Benefits
187.	Octagon Umbrella Retirement Benefits Scheme
188.	Forum for african women educationalist
189.	AAR Holdings Limited Staff Pension Scheme
190.	Capex Life Umbrella RBS
191.	Catering Tourism Development Levy Trustees Staff Pension Scheme 2011
192.	Dhamini Umbrella Fund
193.	I&M Bank Limited Staff Provident Fund
194.	Kenya Sugar Board SRBS
195.	Fides Kenya Limited - Staff Provident Fund
196.	Juhudi Kilimo Staff Pension Fund
197.	Mount Kenya University Staff Provident Fund
198.	All African Conference Churches SPF
199.	Octagon Africa Financial Services Limited Staff Retirement Benefits Scheme

200.	Coffee Research Foundation Staff Pension Scheme
201.	Fides Kenya Staff Provident Fund – Non-Management
202.	Food for the Hungry Inter SRBS
203.	Kenya Airways Staff Provident Fund
204.	Wakenya Pamoja Sacco Staff Provident Fund
205.	Isuzu East Africa Staff Retirement Benefits Scheme
206.	Presbyterian Church Of East Africa Staff Pension Scheme
207.	Mentor Sacco Society Limited Staff Provident Fund
208.	Flamingo Horticulture Kenya Limited Srbs
209.	Coffee Research Foundation staff Retirement Benefit Pension Scheme
210.	Van Rees Staff Provident Fund
211.	Bandari Sacco Staff Provident Fund
212.	Capital Markets Authority Staff Retirement Benefits DC Scheme
213.	Maasai Mara University Staff Retirement Benefits Scheme
214.	Octagon Himaya Individual Pension Plan
215.	Gusii Mwalimu Sacco Staff Retirement Benefits Scheme
216.	Giz Staff Retirement Benefits Scheme
217.	Beta Healthcare International Limited Retirement Benefits Scheme
218.	Kcb Individual Pension Plan
219.	National Housing Corporation Staff Provident Fund
220.	Bank Of Africa Kenya Limited Staff Provident Fund
221.	NDMA Staff Pension Scheme
222.	Norbrook Kenya Limited Staff Provident Scheme
223.	National Land Commission Staff Retirement Benefits Scheme
224.	Tana And Athi Rivers – Development Authority Staff Pension Scheme
225.	Kuza Umbrella Retirement Benefits Fund
226.	Transnation Sacco Society Limited Staff Provident Fund
227.	Kianda School Staff Retirement Benefits Scheme
228.	Magereza Sacco Society Ltd
229.	Department For International Development Kenya And Somalia (Dfid) –
230.	Staff Retirement Benefits Scheme
231.	Family Health International Staff Provident Fund
232.	Octagon Income Drawdown Fund
233.	Vestergaard Frandsen (EA) Limited
234.	Kwetu Sacco/Masaku Teachers Staff Pension Fund
235.	Suluhu Umbrella Scheme
236.	Novartis Pharma Services Inc Staff Pension Scheme
237.	international fund for animal welfare retirement benefits scheme
238.	Kenya National Police Dt Sacco Society Limited Staff Pension Scheme
239.	CIC Insurance Group Limited Staff Retirement Benefits Scheme

240.	Deacons Kenya Limited (SRBS)
241.	Plan International Kenya Staff Provident Fund
242.	African International University
243.	Jistawishe Ipp
244.	Invecent Umbrella Fund
245.	Prudential Life Assurance Kenya Limited Staff Provident Fund
246.	Nairobi Bottlersstaff Provident Fund
247.	Population Services Kenya Staff Provident Fund
248.	Icea Lion Individual Retirement Benefits Scheme
249.	Co-Operative University Of Kenya Staff Provident Fund
250.	Enwealth Diaspora and Expatriates Fund
251.	Lake Basin Development Authority Staff Pension Scheme
252.	Kenas Staff Retirement Benefits Scheme
253.	ANN
254.	Rural Electrification and Renewable Energy Corporation Staff Retirement
255.	Tana And Athi Rivers Development Authority Staff Pension Scheme
256.	Geminia Personal Pension Fund
257.	Kabarak University Staff Pension Scheme
258.	Jaramogi Oginga Odinga University Of Science and Technology (RBS)
259.	Equator Bottlers Limited Staff Pension Scheme
260.	Highlight Travel Limited Staff Provident Fund
261.	Kuza Individual Provident Plan
262.	Nandi Tea Estate Limited Staff Provident Staff
263.	National Transport & Safety Retirement Benefits Scheme
264.	Nairobi Java House Staff Retirement Benefit Scheme
265.	Madison Umbrella Retirement Benefit Scheme
266.	MAFAO Fund
267.	The Standard Group Staff Pension Scheme
268.	Kaimosi Pension Scheme Group
269.	The Monarch Insurance Company Limited Employee Benefits Scheme
270.	The Kenya National Library Service Board Staff Retirement Benefits Scheme
271.	Gertrudes Garden Children's Hospital Staff Retirement Benefit
272.	Karirana Estates Limited Staff Retirement Benefits Scheme
273.	Zamara Actuaries Administrators And Consultants Ltd
274.	National Museums of Kenya staff pension scheme
275.	Gulf African Bank Staff Retirement Benefit Scheme
276.	G4s Securicor Staff Retirement Benefits Scheme
277.	Icea Lion Umbrella Retirement Benefits Scheme
278.	Water Sector Institutions Pensions Scheme
279.	Kenya Utalii College Staff Pension Scheme

280.	Kenya College of Accountancy Staff retirement benefit scheme
281.	Karatina University Staff Pension Scheme
282.	Gencap Individual Pension Plan
283.	KCB Income Drawdown Fund
284.	We Effect
285.	The Ford Foundation Provident Fund
286.	Maseno University Retirement Benefits Scheme
287.	Jomo Kenyatta University of Agriculture & Technology Staff Retirement Benefits
288.	United States International University - Africa Staff Retirement Benefits Scheme
289.	Tanathi Water Works Development Agency
290.	Trocaire Staff Provident Fund
291.	Pharmacy and Poisons Board SPS
292.	Chuka University Staff Retirement Benefits Schme
293.	Kenya Power Pension Fund
294.	Sanlamallianz Income Draw Down Fund
295.	The Anglican Church Of Kenya Staff Provident Fund
296.	Corporate & pension trust services
297.	Harambee Sacco Staff Provident Fund
298.	Care International in Kenya Staff Retirement Benefits Scheme
299.	Koitaleel Samoei University College (SPS)
300.	Kenindia Individual Provident Fund
301.	National Bank of Kenya Staff Pensions Fund Registered Trustees
302.	Kwal Staff Dc Pension Scheme
303.	Bayer East Africa Limited Staff Provident Fund
304.	UAP Staff Pension (DC) Scheme
305.	Treadsetters Tyres Limited Staff Provident Fund
306.	ICEA LION Trust Company Limited
307.	ICEA LION Benefits Services Ltd
308.	Octagon Trustee Services Limited
309.	Mini Group Staff Pension Scheme

STATE CORPORATIONS

1. Murang'a Water and Sanitation Company Limited
2. Kenya Power & Lighting Company Plc
3. Kenya Electricity Generating Company (KenGen) PLC
4. Kenya Reinsurance Corporation
5. Development Bank Of Kenya
6. Kenya Airports Authority

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**