

APPENDIX II: PROPOSED INVESTMENTS TO BE UNDERTAKEN BY MAKUENI COUNTY GOVERNMENT

a) -FY 2027/2028

	Asset Class	Specific Asset	Descriptions	Unit	Unit Cost	Quantity	Project Cost (KSh.)
A	Water System	a) Pipes & Fittings	Pipes, Gate Valves, Air Valves, HDPE Connectors, etc	Ls	1,200,000	1	1,200,000
		b) Pipeline Extensions	Complete Overhaul of Old network distribution from Makueni Boys to Kundakindu through Ngumo	Meters	1,350	6,000	8,100,000
			Install Rectification at Itangini and install sectional valves with lockable chambers	Ls	2,000,000	1	2,000,000
B	Electrical Works	solarization	Solarize Kaiti 1	Ls	5,500,000	1	5,500,000
Total for 2027/2028							16,800,000

APPENDIX II: PROPOSED INVESTMENTS TO BE UNDERTAKEN BY MAKUENI COUNTY GOVERNMENT

b) 2028/2029

	Asset Class	Specific Asset	Descriptions	Unit	Unit Cost	Quantity	Project Cost (KSh.)
A	Water System	a) Storage	Construct 500m3 storage tank at Makueni Boys to assist in water storage for increased distribution	Ls	4,200,000	1	4,200,000
		b) Pipeline Extensions	Install a 3" distribution line from Makueni Boys tanks to Unoa market	Meters	5,500	990	5,445,000
			Rehabilitate unoa kye mwole line	Ls	1,700,000	1	1,700,000
B	Transport	Purchase of Moveable Assets	Procure 3No motor motorcycles to facilitate movement for meter readers	No	250,000	3	750,000
C	Computers and Accessories (Hardware and Software)	a) Printer	Procure 3 in 1 HP printer	No	180,000	1	180,000
		b) Desktop Computers	HP i7 8th Gen Computers min 8GB RAM 750GB Storage	No.	75,000	2	150,000
		c) Laptops	HP i5 8th Gen Computers min 8GB RAM 750GB Storage	No.	60,000	2	120,000
		d) CCTV Camera	Hikvision 8 Channel HD DVR 12v/1amp Power Adapter, Wired Mouse 1 Cable Roll 100mtrs 1 Power Supply 10 amps open 1 TB Western Digital (WD) Hard disk 16 pcs Bnc connectors 8 pes DC jacks Power Cable. Location a) Wowsasco office, b) Kilala borehole, c) Mukuyuni swaa intake	No.	30,000	3	90,000
Total for 2028/2029							12,635,00

Dated the 1st May, 2026.

MR/8126551

RICHARD CHERUIYOT,
Ag. CEO, Water Services Regulatory Board.

GAZETTE NOTICE No. 7331

THE WATER ACT

(Cap. 372)

KERICHO WATER SANITATION COMPANY LIMITED

APPROVED TARIFF STRUCTURE FOR THE PERIOD 2025/2026 TO 2029/2030

THE Water Services Regulatory Board (WASREB), under the powers granted by section 72 (1) (b) and (2) of the Water Act, 2016, has approved the regular tariff adjustment for the area served by Kericho Water and Sanitation Company Limited (KEWASCO).

Kericho Water and Sanitation Company Limited (KEWASCO) applied to the Water Services Regulatory Board (WASREB) for review of water services tariffs, for the period 2025/2026 to 2029/2030 as per section 72 (1) b of the Water Act 2016.

Public consultation on the KEWASCO application was carried out in accordance with the requirements of section 139 of the Water Act 2016.

Having considered the application, the written and oral submissions by all stakeholders and the current data, WASREB has determined that an upward tariff review is justified for KEWASCO to improve service delivery, operate sustainably and protect consumer interests by meeting the conditions attached to the tariff.

WASREB hereby gives a one-month notice from the date of this communication to all existing and potential customers of KEWASCO that the structure of approved tariffs for water services for the five financial years 2025/2026, 2026/2027, 2027/2028, 2028/2029 and 2029/2030 shall be as follows:

1.0 APPROVED TARIFF STRUCTURE

1.1 Water Tariff Structure for the period 2025/2026 to 2029/2030

Consumer Categories	Consumption Block (m ³)	Approved Tariff (KSh./m ³)
Domestic/Residential	1-6	85
	7-20.	115
	21-50	125
	51-100	135
	101-300	145
	>300	150
Multi- Dwelling Units	Flat Rate	115
Commercial/Industrial	1-50	125
	51-100	135
	101-300	145
	>300	150
Government/Institutions	1-50	125
	51-100	135
	101-300	145
	>300	150
Public Schools, Colleges, and Universities	1-600	100
	601-1200	115
	>1200m ³	120
Unique Consumer Categories	Water kiosks	50
	Bowsing Points	115

Customers with non-functional meters shall be billed based on the average of the last three months' bills.

1.2 Sewerage Tariff Structure for the period 2025/2026 to 2029/2030

(a) Consumers with a Water Connection

- (i) Sewerage will be charged at 75% of the water volumes, billed at the tariff for water specified (in 1.1) above for all customer categories.
- (ii) Disconnected water accounts shall be charged based on the average of the last three months' sewer charges before the disconnection.

(b) Consumers without a Water Connection

Sewerage consumers without a water connection shall be charged as follows:

- (i) Single dwelling Domestic unit: KSh. 300 Per Month
- (ii) All other categories: as per the metered source of water, including boreholes, at the rates specified in (1.2 (a)) above.

1.3 Indexation

The utility's approved tariffs for water and sewerage shall be eligible for annual indexation, as per the regulations of the Water Services Regulatory Board (WASREB). The inflation adjustment shall come into effect every July of the tariff period commencing July 2027.

1.4 Miscellaneous Charges

These shall be as follows:

Item/Service	Charge (KSh.)
Water Deposit	
Category of consumer	
Domestic	2,500
Retail shops less than 10m ³	3,000
Retail shops with more than 10m ³	3,500
Bar and restaurants with less than 15 m ³	4000
Bar and restaurants more than 15 m ³	6,000
Hotel class "A" and "B" with less than 150 m ³	12,000
Hotel class "A" and "B" with more than 150 m ³	15,000
Hotel class "C" and "D", with less than 150 m ³	18,000
Hotel class "C" and "D" more than 150 m ³	20,000
Hospitals and Health centres with more than 150 m ³	20,000
Hospitals and Health centres with less than 150 m ³	12,000
Schools and other institutions have more than 200 m ³	20,000
Schools and other institutions with less than 200 m ³	10,000
Minor construction sites of more than 200 m ³	15,000
Major construction sites with more than 300 m ³	50,000
Light industries with less than 200 m ³	30,000
Medium industries between 200 m ³ and 300 m ³	50,000
Heavy industries of more than 300 m ³	100,000
Water Kiosks	5,000
Customers with only sewer connection are to be charged a deposit equivalent to a water connection	
Other Charges	
Service	

Item/Service	Charge (KSh.)
New water connection fee – Connection size: ½ inch to 1 inch	2,500
New water connection fee – Connection size: 1.5 inches to 3 inches	7,500
New water connection fee – Connection size above 3inches	15,000
Water Reconnection fee – at meter point	1,000
Water Reconnection fee – at mains	5,000 and double deposit
Tanker – 8000 and 16,000 litres	2,500 and 5,000, respectively, per tanker within the WSP area for all consumers
Sale of water per M ³ at Browsing Point (own tanker)	115
Replacement of stolen or damaged meters	100% of the market cost of the meter
Meter testing on request	500
Special meter reading at the customer's request	500
Sewer Connection- Residential/ Domestic	5,000
Sewer Connection- Commercial, Government, Schools, Universities, and Colleges	7,500
Sewer Connection- Industrial	15,000
Private sewer unblocking	2,500
Leak detection services	1,000
Sewer Reconnection fee	15,000
Printing of the customer's statement on their own request	200
For cutting off the supply at the request of the consumer	200
For turning on the supply otherwise than in respect of a first connection	200
Exhauster Services (Company Exhauster)	4,000 for informal settlements. All Other Customers are to be charged based on distance as below
Private Exhausters (Dumping into the company's sewer system)	15,000 per Truck per month
Penalties	
Illegal water connection -Commercial, Industry, Construction (Fraud)	100,000 plus estimated consumption during the period of illegality
Illegal water connection (Fraud) – Domestic	30,000 plus estimated consumption during the period of the illegality
Overcharging (fraud) at the water kiosk	15,000
Illegal sewer connection- Commercial, Industry, Construction	100,000
Illegal sewer connection- Domestic, Government, Schools, Universities and Colleges	30,000
Self-reconnection after cut-off for non-payment	5,000, and billing to be backdated from the date of the cut-off
Surcharge for tampering with meters (this includes meter removal, reversing of meter, etc.)	5,000
Surcharge for direct suction of water from the supply line using a pump	10,000

2.0 COST STRUCTURE

2.1 Cost Summary

Below is the summary of the projected Annual cost structure that makes up the total costs to be incurred by KEWASCO during the tariff period:

Expenditure Item	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Operations	226,186,687.00	261,002,120.07	302,970,474.95	322,304,386.50	339,334,647.55	357,206,149.54
Maintenance	-	13,352,950.00	15,741,787.50	18,411,265.63	22,657,332.03	30,753,141.60
Regulatory Levy	9,764,506.00	11,531,667.30	16,658,150.40	18,038,266.53	19,934,701.34	22,052,575.27
Total O&M Costs	235,951,193.00	285,886,737.37	335,370,412.85	358,753,918.65	381,926,680.91	410,011,866.41
Investment Costs	-	2,000,000.00	22,445,713.00	48,732,256.79	55,327,508.39	60,329,417.78
Debt Repayment	-	-	-	-	29,225,360.18	29,225,360.18
Total Costs	235,951,193.00	287,886,737.37	357,816,125.85	407,486,175.45	466,479,549.48	499,566,644.37
Total Billing (KShs)	258,868,651	288,291,682	416,453,760	450,956,663	498,367,533	551,314,382
Collection Efficiency (%)	90%	90%	90%	95%	95%	95%
Projected Revenue	232,981,786	259,462,514	374,808,384	428,408,830	473,449,157	523,748,663
O&M Cost Coverage	99%	91%	112%	119%	124%	128%
Total Cost Coverage	99%	90%	105%	105%	101%	105%

3.0 CONDITIONS ATTACHED TO THE TARIFF APPROVAL

The conditions attached to this approval which shall form part of the license conditions of KEWASCO are:

3.1 Service Delivery Conditions attached to the Tariff

Service Delivery Conditions						
Target	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Water Coverage (%)	38%	57%	58%	59%	60%	61%
Water quality standards (%)	100%					
Personnel Expenditure as % of O&M	60%	46%	42%	41%	40%	39%
Non-Revenue Water	61%	59%	58%	56%	52%	48%
Hours of Supply (Hrs.)	18	19	20	21	22	23
Staff per 1000 connections	7	10	9	9	9	8
Metering ratio (%)	100%	100%	100%	100%	100%	100%
Collection Efficiency (%)	80%	90%	95%	95%	95%	95%
O&M Cost Coverage	104%	91%	112%	119%	124%	128%

Total Cost Coverage	99%	90%	105%	105%	101%	105%
Resale at kiosk	KSh. 5.00 per 20l jerry can					

3.2 Annual budgets: The WSP shall adhere to the budgetary levels set in the tariff.

3.3 Surpluses: The surpluses realised during the tariff period shall be used to implement priority service delivery capital projects approved by WASREB

3.4 Reporting: The utility shall submit to WASREB a quarterly performance report in the format provided

3.5 Regulatory Levy: The utility is to pay a monthly regulatory levy based on 4% of turnover, which is inclusive of billing for other services and interest income earned.

3.6 Investments: The utility shall undertake the investments in Appendix 1.

4.0 PENALTY NOTICE

4.1 Take note that failure of an Accounting Officer to administer this tariff and the conditions attached to it is an offence subject to section 196 (2) of the Public Finance Management Act 2012, 117 (1) (aa) of the County Governments Act 2012, Sections 147 and 158 of the Water Act 2016, and Regulations 46 (1), 101 and 105 of the Water Services Regulations 2025.

4.2 Failure to comply with the tariff and conditions attached to it amounts to a breach of licence conditions and shall attract sanctions pursuant to section 92 of the Water Act 2016, including:

- (i) Payment of a penalty
- (ii) Suspension or cancellation of the licence
- (iii) Placement of the utility under Special Regulatory Regime
- (iv) Prosecution.

APPENDIX 1: PROPOSED INVESTMENTS

KEWASCO INVESTMENTS SCHEDULE – INTERNALLY GENERATED FUNDS

Targetted Investment	Project Area	Guide	Size	Sample Descriptions	Unit	Unit Cost	Quantity	Project Cost (KSh.)	Fy 25-26	Fy 26-27	Fy 27-28	Fy 28-29	Fy 29-30	Sum
A. New Connections and Meter Replacements	Kericho West	Kipsitet	6" (Bulk)	-	No	419440	2	838,880	-	419,440	419,440	-	-	838,880
		Meter	3/4" (Plastic, R160)	-	No	8000	60	480,000	-	-	480,000	-	-	480,000
		Meter	1/2" (Plastic, R160)	-	No	4000	1,200	4,800,000	-	400,000	800,000	1,600,000	2,000,000	4,800,000
	Kipkelion	Fort Ternan	6" (Bulk)	-	No	419440	2	838,880	-	419,440	419,440	-	-	838,880
		Meter	4" (Bulk)	-	No	240924	5	1,204,620	-	-	1,204,620	-	-	1,204,620
		Meter	3" (Bulk)	-	No	181468	10	1,814,680	-	-	907,340	907,340	-	1,814,680
		Meter	2" (Bulk)	-	No	146188	20	2,923,760	-	-	730,940	2,192,820	-	2,923,760
		Meter	1" (Bulk)	-	No	55224	25	1,380,600	-	-	1,380,600	-	-	1,380,600
		Meter	3/4" (Plastic, R160)	-	No	8000	80	640,000	-	-	640,000	-	-	640,000
		Meter	1/2" (Plastic, R160)	-	No	4000	2,000	8,000,000	-	400,000	1,200,000	2,000,000	4,400,000	8,000,000
	Kericho East	Timbilil	12" (Bulk)	-	No	1074836	1	1,074,836	-	1,074,836	-	-	-	1,074,836
		Meter	4" (Bulk)	-	No	240924	10	2,409,240	-	-	1,204,620	1,204,620	-	2,409,240
		Meter	3" (Bulk)	-	No	181468	20	3,629,360	-	-	907,340	907,340	1,814,680	3,629,360
		Meter	2" (Bulk)	-	No	146188	35	5,116,580	-	-	1,461,880	2,923,760	730,940	5,116,580
		Meter	1" (Bulk)	-	No	55224	35	1,932,840	-	-	552,240	1,104,480	276,120	1,932,840
		Meter	3/4" (Plastic, R160)	-	No	8000	40	320,000	-	320,000	-	-	-	320,000
		Meter	1/2" (Plastic, R160)	-	No	4000	1,500	6,000,000	-	400,000	800,000	2,000,000	2,800,000	6,000,000
	CBD	Meter	4" (Bulk)	-	No	240924	2	481,848	-	-	481,848	-	-	481,848
		Meter	3" (Bulk)	-	No	181468	5	907,340	-	-	907,340	-	-	907,340
		Meter	2" (Bulk)	-	No	146188	12	1,754,256	0	-	730,940	1023316	-	1,754,256
Meter		1" (Bulk)	-	No	55224	17	938,808	-	-	-	938,808	-	938,808	
Meter		3/4" (Plastic, R160)	-	No	8000	120	960,000	-	-	960,000	-	-	960,000	

Targetted Investment	Project Area	Guide	Size	Sample Descriptions	Unit	Unit Cost	Quantity	Project Cost (KSh.)	Fy 25-26	Fy 26-27	Fy 27-28	Fy 28-29	Fy 29-30	Sum
		Meter	1/2" (Plastic,R160)	-	No	4000	2,000	8,000,000		800000	1600000	2,000,000	3,600,000	8,000,000
	Litein	Area Bulk Meter	4" (Bulk)	-	No	240924	1	240,924	-	240,924	-	-	-	240,924
		Meter	3" (Bulk)	-	No	181468	2	362,936	-		362,936	-	-	362,936
		Meter	2" (Bulk)	-	No	146188	8	1,169,504	0		730940	438564	-	1,169,504
		Meter	1" (Bulk)	-	No	55224	10	552,240	-		552,240	-	-	552,240
		Meter	3/4" (Plastic,R160)	-	No	8000	50	400,000	-	400,000	-	-	-	400,000
		Meter	1/2" (Plastic,R160)	-	No	4000	1,000	4,000,000	0	400,000	1,200,000	2,400,000		4,000,000
	Sub - Total					4,468,932	8,272	63,172,132	-	5,274,640	20,634,704	21,641,048	15,621,740	63,172,132
B. NRW Reduction Activities	-	Procurement and Installation of 4" Pressure Reducing Valves (PRVs)	-	No	7	180,000	1,260,000			360,000	900,000	-	-	1,260,000
	-	Procurement and Installation of Sluice Valves (6") PN16	-	No	10	75,000	750,000			150,000	600,000	-	-	750,000
	-	Procurement and Installation of Sluice Valves (4") PN16	-	No	20	42,000	840,000			420,000	420,000	-	-	840,000
	-	Procurement and Installation of Sluice Valves (3") PN16	-	No	30	24,000	720,000			240,000	480,000	-	-	720,000
	-	Procurement and Installation of Sluice Valves (2") PN16	-	No	40	15,000	600,000			300,000	300,000	-	-	600,000
	-	Procurement and Installation of Gate Valves (1") PN16	-	No	75	3,500	262,500			262,500	-	-	-	262,500
	-	Procurement and Installation of Single-Orifice Air Valves (4") PN16	-	No	5	35,000	175,000			175,000	-	-	-	175,000
	-	Procurement and Installation of Single-Orifice Air Valves (3") PN16	-	No	10	28,000	280,000			280,000	-	-	-	280,000
	-	Procurement and Installation of Single-Orifice Air Valves (2") PN16	-	No	15	15,000	225,000			225,000	-	-	-	225,000
	-	Procurement and Installation of Single-Orifice Air Valves (1") PN16	-	No	20	10,000	200,000			200,000	-	-	-	200,000
	-	Purchase and installations of 20 No. (4" & 3") Ball valves	-	No	12	70,000	840,000			420,000	420,000	-	-	840,000
	-	Test and service production meters	-	LS	1	600,000	600,000			600,000	-	-	-	600,000
	-	Investigate and regularize illegal connections	-	LS	1	960,000	960,000			960,000	-	-	-	960,000
	-	Rehabilitation of 7.6	Minor	LS	1	6,060,000	6,060,000			909,014	1,212,019	1,515,020	2,424,000	6,060,000

Targetted Investment	Project Area	Guide	Size	Sample Descriptions	Unit	Unit Cost	Quantity	Project Cost (KSh.)	Fy 25-26	Fy 26-27	Fy 27-28	Fy 28-29	Fy 29-30	Sum
		Km in CBD		Investments_BoQ\Pipeline Rehabilitation Works_Tariff Review 2025\CBD_Rehabilitation_s_Tariff Review 2025.xlsx			096					4	38	
-	Rehabilitation of 7.8 Km in Kericho East			Minor Investments_BoQ\Pipeline Rehabilitation Works_Tariff Review 2025\Kericho East_Rehabilitations_Tariff Review 2025.xlsx	LS	1	7,190,316	7,190,316	-	1,078,547	1,438,063	1,797,579	2,876,126	7190316
-	Rehabilitation of 17.22 Km in Kericho West			Minor Investments_BoQ\Pipeline Rehabilitation Works_Tariff Review 2025\Kericho West_Rehabilitations_Tariff Review 2025.xlsx	LS	1	11,257,218	11,257,218	-	1,688,583	2,251,444	2,814,305	4,502,887	11257218
-	Rehabilitation of 4.3 Km in Kericho West			Minor Investments_BoQ\Pipeline Rehabilitation Works_Tariff Review 2025\Kipkelion_Rehabilitations_Tariff Review 2025.xlsx	LS	1	5,980,590	5,980,590	-	897,089	1,196,118	1,495,148	2,392,236	5980590
-	Rehabilitation of 6.2 Km in Litein			Minor Investments_BoQ\Pipeline Rehabilitation	LS	1	7,285,600	7,285,600	-	1,092,840	1,457,120	1,821,400	2,914,240	7285600

Targetted Investment	Project Area	Guide	Size	Sample Descriptions	Unit	Unit Cost	Quantity	Project Cost (KSh.)	Fy 25-26	Fy 26-27	Fy 27-28	Fy 28-29	Fy 29-30	Sum
				Works_Tariff Review 2025\Lit ein_Rehabilitatio ns_Tariff Review 2025.xls x										
	Sub - Total	NRW Reduction Activities	-					45,486,320	-	10,258,573	10,674,764	9,443,455	15,109,528	45,486,320
C. Sewer Improvement	Rehabilitation of the sewer system to improve service.- CBD			-	LS	1	2,425,000	2,425,000		1,212,500	1,212,500			2,425,000
			-	Procurement of Sewer line Rodding Machine	No	1	200,000	200,000		200,000				200,000
	Sub Total		-			2	2,625,000	2,625,000	-	1,412,500	1,212,500	-	-	2,625,000
D. Last mile Connectivity	Kericho West	Lastmile Pipeline Extension	-	Minor Investments_BoQ\Kericho West_Kipchimchim-Telanel Tank_Main water project.xls x	LS	1	10,876,678	10,876,678			2,175,336	3,806,837	4,894,505	10,876,678
	Kericho East		-	Minor Investments_BoQ\Kericho East_Belgut Lastmile connectivity water project.xls x	LS	1	9,729,460	9,729,460			1,945,892	3,405,311	4,378,257	9,729,460
	Kipkelion		-	Minor Investments_BoQ\Kipkelion_Londiani Lastmile connectivity water project.xls x	LS	1	11,211,220	11,211,220			2,242,244	3,923,927	5,045,049	11,211,220
	CBD		--	Minor Investments_BoQ\CBD_Kericho Town Lastmile Connectivity Water	LS	1	12,650,758	12,650,758			2,530,152	4,427,765	5,692,841	12,650,758

Targetted Investment	Project Area	Guide	Size	Sample Descriptions	Unit	Unit Cost	Quantity	Project Cost (KSh.)	Fy 25-26	Fy 26-27	Fy 27-28	Fy 28-29	Fy 29-30	Sum
				Project.xlsx										
	Litein		-	Minor Investments_BoQ Litein_Lastmile connectivity water project.xlsx	LS	1	9,083,327	9,083,327			1,816,665	3,179,165	4,087,497	9,083,327
	Sub Total		-			5	53,551,444	53,551,444	-	-	10,710,289	18,743,005	24,098,150	53,551,444
E. Revenue Improvements	Procurement and Integration of ERP System			-	LS	1	24000000	24,000,000						
	Sub Total		-			1	24,000,000	24,000,000	2,000,000	5,500,000	5,500,000	5,500,000	5,500,000	24,000,000
			-	TOTAL				188,834,896	2,000,000	22,445,713	48,732,257	55,327,508	60,329,418	188,834,896

Dated the 7th May, 2026.

MR/7795512

RICHARD CHERUIYOT,
Ag. CEO, Water Services Regulatory Board.

GAZETTE NOTICE NO. 7332

THE UNCLAIMED FINANCIAL ASSETS ACT

(No. 40 of 2011)

THE UNCLAIMED FINANCIAL ASSETS AUTHORITY

NO OBJECTION

NOTICE is issued pursuant to regulation 12 of the Unclaimed Financial Assets Regulations, 2016 that the Unclaimed Financial Assets Authority has received claims for unclaimed assets from the following persons claiming as administrators of the estates of deceased persons and agents of the original owners. Further take notice that if no objection has been lodged at the offices of the Authority at the address below within thirty (30) days of the date of this publication, payment will be made to the aforementioned persons.

Claimant's Name/Administrator	Name of Original Owner/Deceased	Holder
Edith Wanjiru Matiba	Kenneth Stanley Njindo Matiba	Carbacid Investments PLC
Samuel Muriuki Ntoiti	John Ntoiti M'Mugambi	Equity Bank Kenya Limited
Miller and Company Limited	Jackson Kamau Chege	KCB Group
Joyce Ndulu Muendo	Frazer John Barton	Premier Bank Kenya Limited
Elface Mugambi Nkaibua	Peter Nkaibua Kitharia	Absa Bank Kenya PLC
Natalie Wamuyu Holtz	Mary Wairimu Holtz	Equity Bank Kenya Limited
Public Trustee – Kisii	Sophia Atieno Ooko	KCB Group
Public Trustee – Machakos	Wasonga Anne Muteche	Kenya Airways, Absa Bank Kenya PLC, Co-operative Bank of Kenya
Artah Wanjiru Maina	Stanley Maina Kiriro	Absa Bank Kenya PLC
Jack Odhiambo Okinyi Okal	Esther O Okinyi	Co-operative Bank of Kenya
Betty M. Kimwele, Damaris Kimwele Gitau, Richard Kitele Kimwele and Edward M. Kimwele	Kitau George R Kimwele	Standard Chartered Bank Kenya Limited
Ruona Holdings Limited (Nancy Wanjiru and Kenneth Kimani)	Wilfred Mburu Kimani	KCB Group, Safaricom PLC, Kengen, Britam Holdings PLC, Total Energies Kenya PLC, Housing Finance Group
Ibrahim Kyalo and Abednego Kioko Mutuku	Philip Mutuku Kioko	KCB Group, Safaricom PLC
Mercy Nyambura Gichuru	Mwithiga Gichuru	Absa Bank Kenya PLC
Public Trustee – Nakuru	Joyce Wanini Gatahi	Equity Bank Kenya Limited
Lucy Catherine Kanyua Mbaka	Mmbiuki Moffat Mbaka	Absa Bank Kenya PLC
Anna Nyawira Nderitu	Nderito Wambugu	Equity Bank Kenya Limited
Jerusha Wambui Chege	John Gitau Wanyoike	Co-operative Bank of Kenya
Nancy Njeri Kiruga	Johnson Kiruga Mwangi	Co-operative Bank of Kenya
Martha Angulu	William Wambutsi Olwanda	Co-operative Bank of Kenya
Agnes Ndinda Mbithuka and Nicholas N Mbithuka	Boniface M Mutivya	Co-operative Bank of Kenya
John Gakuru Kiinama	Gakuru Kiinama Mbugua	Standard Chartered Bank Kenya Limited, KCB Group
Mary Njambi and Anthony Karanja	Serah Nduta Kiguru	Absa Bank Kenya PLC
Stephen Kamau Ndegwa	Beth Wanjiku Ndegwa	Equity Bank Kenya Limited
Eunice Wangari Kimani	Erick David Mwangi Kimani	Equity Bank Kenya Limited
Stephen Njai Mwangi and Margaret Wanjiru Kibithe	Miriam Wangari Mwangi	Standard Chartered Bank Kenya Limited
Agnes Mumbi Kinuthia and Sabastian Ngugi Mbugua	Leah Nyokabi	British American Tobacco Kenya PLC