Barita Unit Trust Multiple Portfolio Funds

Unaudited Financial Statements

For the Nine (9) Months ended

June 30, 2024

Barita Multiple Portfolio Funds
Unaudited Aggregated Statement of Financial Position
As at June 30, 2024

	Unaudited	Unaudited	Unaudited						
	June	**March**	**June**	*Income Portfolio*	*Real Estate*	*FX Bond*	*FX Growth*	*FX Income Accumulator*	*JAD Premium Income*
	2024	**2024**	**2023**	**2024**	**2024**	**2024**	**2024**	**2024**	**2024**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
ASSETS									
Cash and cash equivalents	608,867	296,236	1,131,459	443,777	40,540	87,350	34,011	3,091	99
Investment securities	22,257,411	19,549,709	18,987,713	2,883,167	11,938,261	6,239,680	1,029,456	166,847	-
Receivables	13,247	35,245	255	12,981	-	-	218	45	3
Loan Receivables	289,574	288,704		289,574					
Taxation recoverable	1,675	1,674	1,255	1,165	418	-	-	92	-
Investment property	38,500	38,500	35,000	-	38,500	-	-	-	-
Due from related party	101,564	25,697	82,627	14,965	3,998	82,601	-	-	-
					-				
	23,310,838	20,235,766	20,238,310	3,645,629	12,021,716	6,409,632	1,063,686	170,074	101
LIABILITIES							-		
Payables	70,826	17,447	25,855	5,055	4,434	56,632	2,605	2,100	-
Due to related parties	280,609	205,828	70,934	11,064	32,076	18,794	218,438	238	-
	351,435	223,275	96,789	16,119	36,510	75,426	221,042	2,338	-
						-			
NET ASSETS ATTRIBUTABLE TO UNITHOLDER	**22,959,402**	**20,012,491**	**20,141,521**	**3,629,510**	**11,985,207**	**6,334,206**	**842,644**	**167,736**	**101**

Barita Multiple Portfolio Funds
Aggregated Statement of Comprehensive Income
Period ended June 30, 2024

		Unaudited	Unaudited	Unaudited	Unaudited						
		June	June	March	June	*Income Portfolio*	*Real Estate*	*FX Bond*	*FX Growth*	*FX Income Accumulator*	*JAD Premium Income*
		3 Months Ended	9 Months Ended	6 Months Ended	9 Months Ended						
	Note	2024	2024	2024	2023	2024	2024	2024	2024	2024	2024
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Investment Income											
Interest Income		246,597	938,933	692,337	688,198	83,878	43,568	116,684	360	2,107	-
Dividend income		17,236	23,558	6,321	15,055	15,769	-	-	1,467	-	-
Rental Income		893	2,595	1,702	2,415	-	893	-	-		-
Gain on sale of investments		(51,245) -	64,879	(13,634)	(11,927)	1,174	2,609	(54,178)	- -	850	-
Foreign exchange gains		178,700	83,632	(95,068)	207,099	1,513	93,760	69,337	11,871	2,219	0
Other income		- 27,147	50,913	78,060	54,374	-	-	(27,225)	-	-	78
Fair value gain on investment property		-	-	-	-	-	-	-	-		
Fair value gain/(loss) on investment securities		2,784,381	2,835,424	51,043	5,330,954	(1,682)	2,671,563	73,162	40,204	1,134	-
		3,149,415	3,870,177	720,762	6,286,168	100,652	2,812,393	177,781	53,902	4,610	78
Operating expenses											
Management fees		163,718	462,903	299,185	377,323	24,976	84,551	47,482	6,058	650	-
Administration expenses:		-	-	-	-					-	-
Auditors' remuneration		1,920	5,772	3,852	6,943	425	388	525	320	262	-
Bank charges		195	646	451	816	28	31	35	36	40	25
Miscellaneous expenses		498	637	139	206	-	496	-	-	-	3
Irrecoverable GCT		25,388	72,279	46,891	58,934	3,845	12,925	7,258	1,163	197	-
Trade commission and fees		1,777	8,271	6,494	3,674	276	150	261	1,029	61	-
Structuring fee		-	-	-	-	-	-	-	-	-	-
Trustee's remuneration		4,507	13,010	8,503	9,580	660	1,613	907	664	664	-
Bad debt expense		-	70,521	70,521	-	-	-	-	-		
Other expense		2	21	19	933	-		-	2	-	
		198,006	634,061	436,055	458,410	30,210	100,153	56,469	9,271	1,874	28
Increase in Net Assets Attributable to Unitholders from Investment Operations		**2,951,410**	**3,236,116**	**284,706**	**5,827,758**	**70,442**	**2,712,240**	**121,311**	**44,631**	**2,736**	**50**

Barita Multiple Portfolio Funds
Aggregated Statement of Changes in Net Assets Attributable to Unitholders
As at June 30, 2024

	Unaudited	*Unaudited*	*Unaudited*	*Unaudited*				
	June	*March*	*June*	*Income Portfolio*	*Real Estate*	*FX Growth*	*FX Income Accumulator*	*JAD premium income*
	2024	**2024**	**2023**	**2024**	**2024**	**2024**	**2024**	**2024**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Net Assets Attributable to Unitholders at Beginning of Year	20,012,491	19,937,697	19,409,218	3,504,678	9,219,047	806,275	176,306	50
Capital Transactions								
Proceeds from issue of new units	428,559	522,416	621,809	239,671	81,402	16,456	3,711	-
Units encashed	(381,479)	(552,633)	(597,004)	(133,703)	(27,481)	(24,719)	(15,017)	-
Capital distribution	(51,579)	(53,092)	(41,971)	(51,579)	-	-	-	-
Net Decrease in Capital Transactions	(4,499)	(83,309)	(17,166)	54,390	53,921	(8,263) -	11,306	-
Increase in Net Assets Attributable to Unitholders from Investment Operations	2,951,410	158,105	749,467	70,442	2,712,240	44,631	2,736	50
Net Assets Attributable to Unitholders	**22,959,402**	**20,012,491**	**20,141,521**	**3,629,510**	**11,985,207**	**842,644**	**167,735**	**102**

Barita Multiple Portfolio Funds
Aggregated Statement of Cash Flows
As at June 30, 2024

	Unaudited	Unaudited	Unaudited						
	June	March	June	Income Portfolio	Real Estate	FX Growth	FX Income Accumulato	JAD Premium Income	
	2024	2024	2023	2024	2024	2024	2024	2024	
	$000	$000	$000	$000	$000	$000	$000	$000	
CASH FLOW FROM OPERATING ACTIVITIES									
Increase in net assets attributable to unitholders from investment operations	3,236,115	284,706	5,827,759	140,080	2,556,440	207,849	5,249	33	
Adjustments for:	-	-	-						
Interest income	(938,442)	(691,951)	(688,198)	(244,204)	(139,944)	(360)	(6,336)		
Dividend income	(19,533)	(1,732)	(18,217)	(15,869)	-	(3,664)	-		
Other income	-	-	(11)	-	-	-	-		
Lease Income	(2,595)	(1,702)			(2,595)				
Gain on sale of investments	58,588	4,765	13,826	(2,495)	-	-	638		
Fair value gain/(loss) on investment property				-	-				
Foreign exchange gains	(88,921)	93,063	(207,022)	341	(42,930)	(11,871)	(1,136)	0	
Fair value gain/(loss) on investment securities	(2,538,859)	62,833	(5,330,872)	26,783	(2,644,613)	(40,204)	(3,988)		
	(293,648)	(250,019)	(402,736)	(95,363)	(273,642)	151,751	(5,573)	33	
Changes in operating assets and liabilities:									
Investments	(1,135,917)	(1,239,725)	(775,889)	(169,447)	(579,967)	(256,216)	(73,333)		
Receivables	103,256	81,257	(28,524)	80,237	-	(169)	133	1	
Loan Receivables	31,995	32,865		31,995					
Taxation recoverable	(92)	(91)	(91)	-	-	-	(92)		
Due from Related parties	188,730	111,738	23,176		-	188,730			
Due to Related parties	(83,727)	(5,947)	(400,529)	(11,293)	4,155	-	(112)		
Payables	41,554	(11,825)	14,081	1,275	(908)	1,071	798	(0)	
Net cash provided/used by operating activities	(1,147,848)	(1,281,747)	(1,570,511)	(162,596)	(850,362)	85,166	(78,178)	34	
Proceeds from the issue of new units	1,874,101	1,446,590	3,536,144	1,183,485	225,715	33,013	105,260		
Distribution	(143,310)	(91,732)	(113,994)	(143,310)	-				
Units encashed	(2,169,670)	(1,789,239)	(2,203,261)	(920,673)	(144,682)	(139,482)	(134,214)		
Net cash provided/used by financing activities	(438,879)	(434,380)	1,218,890	119,502	(769,329)	(21,303)	(107,133)	34	
CASH FLOWS FROM INVESTING ACTIVITIES:									
Interest received	887,236	722,401	687,868	206,674	141,398	66	5,276		
Dividend received	19,533	1,732	15,055	15,869	-	3,664			
Lease received	2,298	1,703			2,298				
Net cash provided.used by investing activities	909,067	725,836	702,923	222,543	143,696	3,729	5,276	-	
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(677,661)	(990,291)	351,302	179,449	(625,633)	(17,574)	(101,857)	34	
Cash and Cash equivalent at beginning of year	1,286,531	1,286,531	780,165	264,329	666,174	51,585	104,949	66	
CASH AND CASH EQUIVALENT AT END OF YEAR	608,867	296,236	1,131,460	443,777	40,540	34,011	3,090	99	-