Barita Unit Trust Multiple Portfolio Funds

Unaudited Financial Statements

For the three (3) Months ended

December 31, 2024

Barita Multiple Portfolio Funds
Unaudited Aggregated Statement of Financial Position
As at December 31, 2024

	Unaudited	**Audited**						
							FX Income	***JAD Premium***
	December	**September**	***Income Portfolio***	***Real Estate***	***FX Bond***	***FX Growth***	***Accumulator***	***Income***
	2024	**2024**	**2024**	**2024**	**2024**	**2024**	**2024**	**2024**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
ASSETS								
Cash and cash equivalents	1,858,813	1,226,513	760,040	417,536	607,974	5,775	67,447	42
Investment securities	22,205,302	23,096,025	2,639,008	12,598,341	5,722,232	1,106,074	139,647	-
Receivables	28,523	53,693	28,402	-	2	98	18	3
Loans	290,393	265,798	290,393					
Taxation recoverable	1,900	1,901	1,390	418	-	-	92	-
Investment property	45,000	38,500	-	45,000	-	-	-	-
Due from related party	101,585	157,060	1,738	47,740	52,108	-	-	-
				-				
	24,531,516	24,839,490	3,720,970	13,109,034	6,382,315	1,111,948	207,203	45
LIABILITIES						-		
Payables	16,317	17,680	6,360	2,856	3,341	2,001	1,759	-
Due to related parties	317,857	402,278	10,754	36,387	75,496	194,919	301	-
	334,174	419,958	17,114	39,244	78,837	196,920	2,060	-
					-			
NET ASSETS ATTRIBUTABLE TO UNITHOLDER	**24,197,340**	**24,419,530**	**3,703,856**	**13,069,791**	**6,303,478**	**915,029**	**205,143**	**45**

Barita Multiple Portfolio Funds
Aggregated Statement of Comprehensive Income
Period ended December 31, 2024

	Note	Unaudited	Audited						
		December	September	*Income Portfolio*	*Real Estate*	*FX Bond*	*FX Growth*	*FX Income Accumulator*	*JAD Premium Income*
		3 Months Ended	12 Months Ended						
		2024	2024	2024	2024	2024	2024	2024	2024
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Investment Income									
Interest Income		244,454	1,183,377	86,804	38,490	112,151	4,537	2,472	-
Dividend income		17,012	25,014	15,392	-	-	1,620	-	-
Rental Income		893	3,489	-	893	-	-		-
Gain on sale of investments		900	(62,036)	861	39	-	-	-	-
Foreign exchange gains		(257,469)	350,724	3,073	(159,019)	(87,503)	(11,776)	(2,243)	- 0
Other income		19,425	190,418	-	-	19,425	-	-	- 0
Fair value gain on investment property		6,500	-	-	6,500	-	-		
Fair value gain/(loss) on investment securities		991	3,753,805	(4,096)	(7,330)	(10,773)	23,098	91	-
		32,707	5,444,791	102,035	(120,427)	33,299	17,479	320	(0)
Operating expenses									
Management fees		175,197	633,518	26,711	92,660	48,023	7,042	760	-
Administration expenses:		-	-					-	-
Auditors' remuneration		2,162	9,019	474	437	596	349	306	-
Bank charges		196	846	27	38	47	30	28	25
Miscellaneous expenses		928	1,116	13	11	899	-	-	6
Irrecoverable GCT		26,984	100,405	4,107	14,165	7,342	1,156	214	-
Trade commission and fees		300	12,834	300	-	-	-	-	-
Structuring fee		-	-	-	-	-	-	-	-
Trustee's remuneration		4,677	17,616	660	1,770	917	664	666	-
Bad debt expense		-	37,333	-	-	-	-		
Other expense		5	-	-		-	-	5	
		210,448	812,687	32,292	109,081	57,825	9,241	1,978	31
Increase in Net Assets Attributable to Unitholders from Investment Operations		**(177,742)**	**4,632,104**	**69,743**	**(229,508)**	**(24,525)**	**8,238**	**(1,658)**	**(32)**

Barita Multiple Portfolio Funds
Aggregated Statement of Changes in Net Assets Attributable to Unitholders
As at December 31, 2024

	Unaudited	***Audited***	***Unaudited***					
	December	***September***	***Income Portfolio***	***Real Estate***	***FX Bond***	***FX Growth***	***FX Income Accumulator***	***JAD premium income***
	2024	**2024**	**2024**	**2024**		**2024**	**2024**	**2024**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Net Assets Attributable to Unitholders at Beginning of Year	24,419,532	20,162,171	3,715,222	13,188,118	6,403,387	922,168	190,560	77
Capital Transactions								
Proceeds from issue of new units	711,033	2,465,378	338,361	213,118	119,244	19,668	20,642	-
Units encashed	(703,578)	(2,644,549)	(367,566)	(101,938)	(194,628)	(35,046)	(4,400)	-
Capital distribution	(51,903)	(195,572)	(51,903)	-	-	-	-	-
Net Decrease in Capital Transactions	(44,447)	(374,743)	(81,108)	111,180	(75,384)	(15,378)	16,242	-
Increase in Net Assets Attributable to Unitholders from Investment Operations	(177,742)	4,632,104	69,743	(229,508)	(24,525)	8,238	(1,658) -	32
Net Assets Attributable to Unitholders	**24,197,340**	**24,419,532**	**3,703,856**	**13,069,791**	**6,303,478**	**915,028**	**205,143**	**45**

Barita Multiple Portfolio Funds
Aggregated Statement of Cash Flows
As at December 31, 2024

	Unaudited December 2024 $000	Audited September 2024 $000	Income Portfolio 2024 $000	Real Estate 2024 $000	FX Bond 2024	FX Growth 2024 $000	FX Income Accumulato 2024 $000	JAD Premium Income 2024 $000	
CASH FLOW FROM OPERATING ACTIVITIES									
Increase in net assets attributable to unitholders from investment operations	(177,742)	4,632,104	69,743	(229,508)	(24,525)	8,238	(1,658)	(32)	
Adjustments for:	-	-							
Interest income	(244,454)	(1,183,377)	(86,804)	(38,490)	(112,151)	(4,537)	(2,472)		
Dividend income	(17,013)	(25,014)	(15,392)	-	-	(1,620)	-		
Other income	-	-	-	-	-	-	-		
Lease Income	(893)	-		(893)					
Gain on sale of investments	(861)	-	(861)	-	-	-	-		
Fair value gain/(loss) on investment property			-	-					
Foreign exchange gains	257,469	(350,724)	(3,073)	159,019	87,503	11,776	2,243	0	
Fair value gain/(loss) on investment securities	(7,491)	(3,753,805)	4,096	830	10,773	(23,098)	(91)		
	(190,985)	(680,816)	(32,292)	(109,042)	(38,400)	(9,242)	(1,978)	(31)	
Changes in operating assets and liabilities:									
Investments	606,302	(457,266)	(79,870)	408,399	501,299	(259,677)	36,151		
Receivables	25,170	64,297	15,039	-	10,033	97	1	-	
Loans	(24,595)	65,884	(24,595)						
Taxation recoverable	1	(227)	0	-	-	-	1		
Due from Related parties	719	(149,738)	902	-	-	(182)			
Due to Related parties	(29,665)	319,037	-	(46,330)	16,433	-	231		
Payables	(1,363)	(11,588)	2,350	(4,636)	275	363	286	0	
Net cash provided/used by operating activities	385,584	(850,417)	(118,466)	248,391	489,640	(268,642)	34,691	(31)	
Proceeds from the issue of new units	711,033	2,465,378	338,361	213,118	119,244	19,668	20,642		
Distribution	(51,903)	(195,571)	(51,903)	-					
Units encashed	(703,578)	(2,644,549)	(367,566)	(101,938)	(194,628)	(35,046)	(4,400)		
Net cash provided/used by financing activities	(44,447)	(374,742)	(81,108)	359,572	414,256	(284,020)	50,934	(31)	
CASH FLOWS FROM INVESTING ACTIVITIES:									
Interest received	273,259	1,129,964	59,703	37,858	171,366	3,911	420		
Dividend received	17,013	25,014	15,392	-		1,620			
Lease received	893	-		893					
Net cash provided.used by investing activities	291,165	1,154,978	75,095	38,752	171,366	5,532	420	-	
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	632,302	(70,182)	(124,479)	398,323	585,623	(278,488)	51,354	(31)	
Cash and Cash equivalent at beginning of year	1,226,513	1,284,628	884,519	19,212	22,351	284,263	16,094	74	
CASH AND CASH EQUIVALENT AT END OF YEAR	1,858,813	1,214,446	760,039	417,536	607,974	5,775	67,447	42	-