Barita Unit Trust Multiple Portfolio Funds

Unaudited Financial Statements

For the nine (9) Months ended

June 30, 2025

Barita Multiple Portfolio Funds
Unaudited Aggregated Statement of Financial Position
As at June 30, 2025

	Unaudited	Unaudited	Unaudited	Unaudited					
	June	**March**	**June**	***Income Portfolio***	***Real Estate***	***FX Bond***	***FX Growth***	***FX Income Accumulator***	***JAD Premium Income***
	2025	**2025**	**2024**	**2025**	**2025**	**2025**	**2025**	**2025**	**2025**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
ASSETS									
Cash and cash equivalents	1,795,702	1,766,839	608,867	588,789	528,554	600,839	5,483	71,969	68
Investment securities	22,995,006	22,904,686	22,257,411	3,073,536	12,827,424	5,827,630	1,120,441	145,976	-
Receivables	21,125	26,156	13,247	21,031	-	-	54	38	3
Loans	284,476	290,700	289,574	284,476					
Taxation recoverable	2,138	2,016	1,675	1,625	418	-	-	94	-
Investment property	45,000	45,000	38,500	-	45,000	-	-	-	-
Due from related party	74,587	44,375	101,564	3,352	15,486	55,749	-	-	-
					-				
	25,218,035	25,079,772	23,310,838	3,972,811	13,416,881	6,484,218	1,125,979	218,076	70
LIABILITIES							-		
Payables	17,598	18,442	70,826	3,552	5,230	3,725	2,707	2,385	-
Due to related parties	270,412	381,695	280,609	10,969	35,467	18,653	205,012	311	-
	288,010	400,136	351,435	14,521	40,696	22,378	207,719	2,696	-
						-			
NET ASSETS ATTRIBUTABLE TO UNITHOLDERS	**24,930,021**	**24,679,634**	**22,959,402**	**3,958,290**	**13,376,185**	**6,461,840**	**918,260**	**215,380**	**70**

Barita Multiple Portfolio Funds
Aggregated Statement of Comprehensive Income
Period ended June 30, 2025

	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited					
										JAD Premium Income
	June	**June**	**March**	**June**	***Income Portfolio***	***Real Estate***	***FX Bond***	***FX Growth***	***FX Income Accumulator***	
	3 Months Ended	**9 Months Ended**	**6 Months Ended**	**9 Months Ended**						
	2025	**2025**	**2025**	**2024**	**2025**	**2025**	**2025**	**2025**	**2025**	**2025**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Investment Income										
Interest Income	230,142	704,749	474,607	938,933	78,493	34,144	111,495	3,450	2,561	-
Dividend income	2,441	20,867	18,426	23,558	622	120	-	1,699	-	-
Rental Income	960	2,791	1,831	2,595	-	960	-	-		-
Gain on sale of investments	3,514	7,184	3,670	(64,879)	1,018	1,595	-	902	-	-
Foreign exchange gains	240,068	226,894	(13,173)	83,632	1,075	146,663	80,215	10,052	2,064	(1)
Other income	48,120	84,788	36,668	50,913	1,873	-	46,254	-	- 8	-
Fair value gain on investment property	-	6,500	6,500	-	-	-	-	-		
Fair value gain/(loss) on investment securities	119,025	72,244	(46,781)	2,835,424	(141)	(5,860)	28,729	95,751	546	-
	644,271	1,126,018	481,747	3,870,177	82,940	177,622	266,693	111,854	5,163	(1)
Operating expenses										
Management fees	176,307	524,388	348,082	462,903	27,371	93,319	48,231	6,589	797	-
Administration expenses:	-	-	-	-					-	-
Auditors' remuneration	2,150	6,451	4,301	5,772	471	433	595	346	305	-
Bank charges	198	574	375	646	28	31	40	38	37	26
Miscellaneous expenses	24	1,447	1,422	637	24	-	-	-	-	-
Irrecoverable GCT	27,140	80,897	53,757	72,279	4,205	14,237	7,370	1,108	221	-
Trade commission and fees	1,304	2,617	1,313	8,271	775	150	-	379	-	-
Structuring fee	-	-	-	-	-	-	-	-	-	-
Trustee's remuneration	4,675	13,951	9,276	13,010	660	1,788	899	663	664	-
Bad debt expense	-	-	-	70,521	-	-	-	-		
Other expense	167	260	93	21	-		-	167	0	
	211,964	630,583	418,619	634,061	33,533	109,957	57,134	9,289	2,024	26
Increase in Net Assets Attributable to Unitholders from Investment Operations	**432,307**	**495,435**	**63,128**	**3,236,116**	**49,407**	**67,664**	**209,559**	**102,565**	**3,138**	**(26)**

Barita Multiple Portfolio Funds
Aggregated Statement of Changes in Net Assets Attributable to Unitholders
As at June 30, 2025

	Unaudited	*Unaudited*	*Unaudited*	*Unaudited*					
	June	***March***	***June***	***Income Portfolio***	***Real Estate***	***FX Bond***	***FX Growth***	***FX Income Accumulator***	***JAD premium income***
	2025	**2025**	**2024**	**2025**	**2025**	**2025**	**2025**	**2025**	**2025**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Net Assets Attributable to Unitholders at Beginning of Year	24,679,634	24,197,340	20,012,491	3,943,503	13,249,661	6,424,040	851,881	210,455	96
Capital Transactions									
Proceeds from issue of new units	658,406	700,356	428,559	339,167	101,198	176,781	31,507	9,753	-
Units encashed	(797,941)	(414,399)	(381,479)	(331,402)	(42,339)	(348,540)	(67,693)	(7,966)	-
Capital distribution	(42,384)	(44,534)	(51,579)	(42,384)	-	-	-	-	-
Net Decrease in Capital Transactions	(181,919)	241,424	(4,499)	(34,620)	58,860	(171,759)	(36,186)	1,786	-
Increase in Net Assets Attributable to Unitholders from Investment Operations	432,307	240,870	2,951,410	49,407	67,664	209,559	102,565	3,138	- 26
Net Assets Attributable to Unitholders	**24,930,021**	**24,679,634**	**22,959,402**	**3,958,290**	**13,376,185**	**6,461,839**	**918,260**	**215,380**	**70**

Barita Multiple Portfolio Funds
Aggregated Statement of Cash Flows
As at June 30, 2025

	Unaudited	Unaudited	Unaudited	Unaudited						
	June	March	June	Income Portfolio	Real Estate	FX Bond	FX Growth	FX Income Accumulator	JAD Premium Income	
	2025	2024	2024	2025	2025	2025	2025	2025	2025	
	$000	$000	$000	$000	$000		$000	$000	$000	
CASH FLOW FROM OPERATING ACTIVITIES										
Increase in net assets attributable to unitholders from investment operations	495,436	63,128	3,236,115	167,523	(78,499)	335,517	66,195	4,707	(6)	
Adjustments for:	-	-	-							
Interest income	(695,967)	(470,069)	(938,442)	(243,467)	(106,800)	(334,704)	(3,450)	(7,546)		
Dividend income	(20,041)	(17,141)	(19,533)	(18,223)	(120)	-	(1,698)	-		
Other income	-	-	-	-	-	-	-	-		
Lease Income	(2,791)	(1,831)	(2,595)		(2,791)					
Gain on sale of investments	(4,956)	(3,000)	58,588	(4,046)	-	(8)	(902)	-		
Fair value gain/(loss) on investment property				-	-					
Foreign exchange gains	(227,633)	1,397	(88,921)	(3,148)	(139,102)	(73,419)	(10,052)	(1,912)		
Fair value gain/(loss) on investment securities	(107,769)	63,379	(2,538,859)	3,250	1,815	(15,847)	(95,751)	(1,236)		
	(563,721)	(364,137)	(293,648)	(98,111)	(325,497)	(88,461)	(45,658)	(5,987)	(6)	
Changes in operating assets and liabilities:										
Investments	464,623	87,226	(1,135,917)	(513,305)	473,452	649,827	(178,870)	33,518		
Receivables	32,567	27,536	103,256	22,410	-	10,035	141	(19)	-	
Loans	(18,678)	(24,902)	31,995	(18,678)						
Taxation recoverable	(236)	(115)	(92)	(235)	-	-	-	(1)		
Due from Related parties	9,414	20,397	188,730	(497)	-	-	9,911			
Due to Related parties	(58,807)	71,705	(83,727)	-	(14,996)	(44,051)	-	241		
Payables	(82)	761	41,554	(458)	(2,263)	658	1,069	912	0	
Net cash provided/used by operating activities	(134,921)	(181,528)	(1,147,848)	(608,875)	130,695	528,008	(213,407)	28,665	(6)	
Proceeds from the issue of new units	2,069,795	1,411,390	1,874,101	1,097,485	457,491	397,295	80,423	37,101		
Distribution	(138,821)	(96,437)	(143,310)	(138,821)	-					
Units encashed	(1,915,917)	(1,117,976)	(2,169,670)	(883,119)	(190,926)	(674,359)	(150,527)	(16,987)		
Net cash provided/used by financing activities	15,058	196,977	(438,879)	75,546	397,261	250,944	(283,511)	48,779	(6)	
CASH FLOWS FROM INVESTING ACTIVITIES:										
Interest received	668,429	506,241	887,236	221,586	109,170	327,544	3,033	7,097		
Dividend received	17,833	16,806	19,533	16,015	120		1,698			
Lease received	2,791	1,831	2,298		2,791					
Net cash provided.used by investing activities	689,053	524,878	909,067	237,601	112,081	327,544	4,731	7,097	-	
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	569,190	540,327	(677,661)	(295,729)	509,342	578,488	(278,780)	55,876	(6)	
Cash and Cash equivalent at beginning of year	1,226,513	1,226,513	1,286,531	884,519	19,212	22,351	284,263	16,094	74	
CASH AND CASH EQUIVALENT AT END OF YEAR	1,795,702	1,766,838	608,867	588,789	528,555	600,839	5,483	71,969	68	-