Barita Unit Trust Multiple Portfolio Funds

Unaudited Financial Statements

For the twelve (12) Months ended

September 30, 2025

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

	Unaudited	Unaudited	Audited	Unaudited					
	September	June	September	*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	2,145,447	1,795,702	1,226,513	724,474	74,276	1,170,961	141,888	33,805	42
Investment securities	24,630,419	22,995,006	23,096,025	3,106,894	14,401,868	5,826,572	1,119,759	175,327	-
Receivables	42,328	21,125	53,693	42,230	-	-	54	41	3
Loans	275,963	284,476	265,798	275,963					
Taxation recoverable	2,138	2,138	1,901	1,625	418	-	-	94	-
Investment property	45,000	45,000	38,500	-	45,000	-	-	-	-
Due from related party	113,607	74,587	157,060	15,629	35,787	62,192	-	-	-
					-				
	27,254,902	25,218,035	24,839,490	4,166,815	14,557,349	7,059,725	1,261,701	209,268	45
LIABILITIES							-		
Payables	31,722	17,598	17,680	2,551	19,744	5,735	1,804	1,588	300.00
Due to related parties	252,055	270,412	402,278	13,158	38,143	20,005	180,341	408	-
	283,777	288,010	419,958	15,709	57,887	25,740	182,145	1,996	300
						-			
NET ASSETS ATTRIBUTABLE TO UNITHOLDERS	**26,971,121**	**24,930,021**	**24,419,532**	**4,151,106**	**14,499,462**	**7,033,985**	**1,079,556**	**207,272**	**- 255**

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

	Unaudited	Unaudited	Unaudited	Audited	Unaudited					
	September	September	June	September	*Income Portfolio*	*Real Estate*	*FX Bond*	*FX Growth*	*FX Income Accumulator*	*JAD Premium Income*
	3 Months Ended	12 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	238,192	942,941	704,749	1,183,377	80,206	36,379	115,811	3,145	2,651	-
Dividend income	2,899	23,767	20,867	25,014	1,148	120	-	1,631	-	-
Rental Income	960	3,751	2,791	3,489	-	960	-	-		-
Gain on sale of investments	13,787	20,971	7,184	(62,036)	1,519	13,641	(1,979)	606	-	-
Foreign exchange gains	73,170	300,065	226,894	350,724	10,105	42,897	15,372	4,146	650	-
Other income	19,929	104,717	84,788	190,418	-	-	19,955	-	26	-
Fair value gain on investment property	-	6,500	6,500	-	-	-	-	-		
Fair value gain/(loss) on investment securities	1,485,305	1,557,549	72,244	3,753,805	937	1,039,121	353,041	91,662	544	-
	1,834,244	2,960,262	1,126,018	5,444,791	93,916	1,133,119	502,200	101,190	3,819	-
Operating expenses										
Management fees	185,679	710,068	524,388	633,518	28,809	97,071	51,293	7,722	784	-
Administration expenses:	-	-	-	-					-	-
Auditors' remuneration	1,161	7,612	6,451	9,019	226	215	246	12	186	300
Bank charges	206	780	574	846	30	31	43	37	40	26
Miscellaneous expenses	344	1,791	1,447	-	344	-	-	-	-	-
Irrecoverable GCT	29,511	110,408	80,897	100,405	4,630	15,027	8,094	1,405	355	-
Trade commission and fees	2,240	4,856	2,617	12,834	1,763	200	-	277	-	-
Structuring fee	-	-	-	-	-	-	-	-	-	-
Trustee's remuneration	4,714	18,665	13,951	17,616	660	1,861	865	663	665	-
Bad debt expense	6,228	6,228	-	37,333	7,932	1,234	15,321	-	73	
Other expense	52	312	260	1,116	-		-	52	-	
	230,136	860,719	630,583	812,687	28,530	113,171	75,860	10,144	2,104	326
Increase in Net Assets Attributable to Unitholders from Investment Operations	**1,604,108**	**2,099,543**	**495,435**	**4,632,104**	**65,386**	**1,019,947**	**426,339**	**91,046**	**1,715**	**(326)**

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

	Unaudited	***Unaudited***	***Audited***	***Unaudited***					
	September	***June***	***September***	***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	24,930,021	24,679,634	20,162,171	3,958,290	13,376,185	6,461,839	918,260	215,380	71
Capital Transactions									
Proceeds from issue of new units	899,015	658,406	2,465,378	404,785	123,252	267,324	99,644	4,009	-
Units encashed	(418,358)	(797,941)	(2,644,549)	(233,690)	(19,923)	(121,519)	(29,394)	(13,832)	-
Capital distribution	(43,664)	(42,384)	(195,572)	(43,664)	-	-	-	-	-
Net Decrease in Capital Transactions	436,992	(181,919)	(374,743)	127,430	103,329	145,805	70,250	- 9,823	-
Increase in Net Assets Attributable to Unitholders from Investment Operations	1,604,108	432,307	4,632,104	65,386	1,019,947	426,339	91,046	1,715	- 326
Net Assets Attributable to Unitholders	**26,971,121**	**24,930,021**	**24,419,532**	**4,151,106**	**14,499,462**	**7,033,984**	**1,079,556**	**207,272**	**(255)**

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

	Unaudited	Unaudited	Audited	Unaudited					
	September	June	September	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	2,099,544	495,436	4,632,104	232,909	941,448	761,856	157,241	6,422	(332)
Adjustments for:	-	-	-						
Interest income	(930,709)	(695,967)	(1,183,377)	(323,674)	(143,179)	(450,515)	(3,145)	(10,197)	
Dividend income	(21,242)	(20,041)	(25,014)	(19,371)	(240)	-	(1,631)	-	
Other income	-	-	-	-	-	-	-	-	
Lease Income	(3,751)	(2,791)	-		(3,751)				
Gain\(loss) on sale of investments	(4,200)	(4,956)	-	(5,566)	-	1,971	(606)	-	
Fair value gain/(loss) on investment property				-	-				
Foreign exchange gains	(290,751)	(227,633)	(350,724)	(13,253)	(181,999)	(88,791)	(4,146)	(2,562)	
Fair value gain/(loss) on investment securities	(1,497,323)	(107,769)	(3,753,805)	2,313	(1,037,306)	(368,888)	(91,662)	(1,780)	
	(648,433)	(563,721)	(680,816)	(126,642)	(425,027)	(144,366)	56,051	(8,118)	(332)
Changes in operating assets and liabilities:									
Investments	248,476	464,623	(457,266)	(576,755)	3,462	1,002,880	(185,855)	4,745	
Receivables	11,365	32,567	64,297	1,211	-	10,035	141	(22)	-
Loans	(10,165)	(18,678)	65,884	(10,165)					
Taxation recoverable	(237)	(236)	(227)	(235)	-	-	-	(1)	
Due from Related parties	(25,345)	9,414	(149,738)	(10,585)	-	-	(14,760)		
Due to Related parties	(81,425)	(58,807)	319,037	-	(32,621)	(49,142)	-	338	
Payables	14,043	(82)	(11,588)	(1,459)	12,252	2,669	166	115	300
Net cash provided/used by operating activities	(491,722)	(134,921)	(850,417)	(724,630)	(441,934)	822,075	(144,258)	(2,944)	(32)
Proceeds from the issue of new units	2,968,810	2,069,795	2,465,378	1,502,270	580,744	664,619	180,067	41,110	
Distribution	(182,485)	(138,821)	(195,572)	(182,485)	-				
Units encashed	(2,334,275)	(1,915,917)	(2,644,549)	(1,116,809)	(210,849)	(795,878)	(179,921)	(30,819)	
Net cash provided/used by financing activities	452,050	15,058	(374,743)	202,976	(72,039)	690,816	(144,111)	7,347	(32)
CASH FLOWS FROM INVESTING ACTIVITIES:									
Interest received	935,821	668,429	1,129,964	344,446	123,111	457,794	104	10,365	
Dividend received	19,034	17,833	25,014	17,163	240		1,631	-	
Lease received	3,751	2,791	-		3,751				
Net cash provided.used by investing activities	958,607	689,053	1,154,978	361,609	127,103	457,794	1,735	10,365	-
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	918,934	569,190	(70,182)	(160,045)	55,064	1,148,610	(142,376)	17,712	(32)
Cash and Cash equivalent at beginning of year	1,226,513	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	2,145,447	1,795,702	1,214,446	724,474	74,277	1,170,961	141,887	33,805	42

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