Barita Unit Trust Multiple Portfolio Funds

Unaudited Financial Statements

For the three (3) Months ended

December 31, 2025

Barita Multiple Portfolio Funds
Unaudited Aggregated Statement of Financial Position
As at December 31, 2025

	Unaudited	Unaudited	Unaudited					
	December	September	*Income Portfolio*	*Real Estate*	*FX Bond*	*FX Growth*	*FX Income Accumulator*	*JAD Premium Income*
	2025	2025	2025	2025	2025	2025	2025	2025
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
ASSETS								
Cash and cash equivalents	1,237,188	964,985	1,055,557	12,176	27,938	120,388	21,040	90
Investment securities	23,633,600	23,882,824	2,965,612	14,248,218	5,041,721	1,192,254	185,795	-
Receivables	18,982	42,329	17,494	-	-	1,444	41	3
Loans	2,135,731	2,243,483	269,810		1,865,921			
Taxation recoverable	2,137	2,138	1,625	418	-	-	94	-
Investment property	45,000	45,000	-	45,000	-	-	-	-
Due from related party	549,592	290,721	2,458	340,753	206,380	-	-	-
				-				
	27,622,229	27,471,480	4,312,557	14,646,565	7,141,959	1,314,086	206,969	93
LIABILITIES						-		
Payables	337,525	31,720	3,017	326,097	4,126	2,105	1,879	300.00
Due to related parties	283,024	429,170	15,474	39,223	20,923	208,000	- 595	-
	620,549	460,890	18,492	365,320	25,049	210,105	1,284	300
					-			
NET ASSETS ATTRIBUTABLE TO UNITH	**27,001,699**	**27,010,589**	**4,294,065**	**14,281,245**	**7,116,911**	**1,103,981**	**205,686**	**- 207**

Barita Multiple Portfolio Funds
Aggregated Statement of Comprehensive Income
Period ended December 31, 2025

	Unaudited	Audited	Unaudited					
			Income				*FX Income*	*JAD Premium*
	December	September	*Portfolio*	*Real Estate*	*FX Bond*	*FX Growth*	*Accumulator*	*Income*
	3 Months Ended							
	2025	2025	2025	2025	2025	2025	2025	2025
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Investment Income								
Interest Income	263,198	942,954	91,366	39,399	124,841	4,226	3,365	-
Dividend income	13,487	23,767	11,025	120	-	2,342	-	-
Rental Income	960	3,751	-	960	-	-		-
Gain on sale of investments	29,926	20,971	8,250	1,644	522	19,290	219	-
Foreign exchange gains	(207,518)	300,067	(27,748)	(102,648)	(66,587)	(9,199)	(1,415)	79
Other income	34,085	104,421	-	-	34,085	-		-
Expected credit losses	-	33,235	-	-	-	-	-	-
Fair value gain on investment property	-	6,500	-	-	-	-		
Fair value gain/(loss) on investment securities	(26,188)	1,557,549	9,613	(38,762)	2,645	-	317	-
	107,951	2,993,215	92,506	(99,286)	95,506	16,660	2,486	79
Operating expenses								
Management fees	193,877	710,068	29,863	100,986	53,969	8,277	782	-
Administration expenses:	-	-					-	-
Auditors' remuneration	2,077	7,612	466	428	580	300	303	-
Bank charges	214	780	28	33	39	41	42	31
Miscellaneous expenses	70	-	67	6 -	3	-	-	-
Irrecoverable GCT	29,981	110,408	4,737	15,439	8,248	1,341	217	-
Trade commission and fees	2,286	5,360	2,123	100	-	63	-	-
Structuring fee	-	-	-	-	-	-	-	-
Trustee's remuneration	4,946	18,665	660	1,939	1,018	664	665	-
Bad debt expense	- -	33,235	-	-	-	-	-	
Other expense	-	1,315	-		-	-	-	
	233,452	820,973	37,944	118,932	63,850	10,686	2,008	31
Increase in Net Assets Attributable to Unitholders from Investment Operations	**(125,501)**	**2,172,242**	**54,561**	**(218,219)**	**31,656**	**5,974**	**478**	**48**

Barita Multiple Portfolio Funds
Aggregated Statement of Changes in Net Assets Attributable to Unitholders
As at December 31, 2025

	Unaudited	*Unaudited*	*Unaudited*					
	December	***September***	***Income Portfolio***	***Real Estate***	***FX Bond***	***FX Growth***	***FX Income Accumulator***	***JAD premium income***
	2025	**2025**	**2025**	**2025**	**2025**	**2025**	**2025**	**2025**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Net Assets Attributable to Unitholders at Beginning of Year	27,010,589	24,419,532	4,151,106	14,499,461	7,073,447	1,079,555	207,272	- 255
Capital Transactions								
Proceeds from issue of new units	587,172	2,968,810	359,810	50,829	140,235	32,922	3,376	-
Units encashed	(423,945)	(2,334,274)	(224,798)	(50,827)	(128,428)	(14,471)	(5,420)	-
Capital distribution	(46,616)	(182,486)	(46,616)	-	-	-	-	-
Net Decrease in Capital Transactions	116,612	452,050	88,397	2	11,807	18,451	- 2,044	-
Increase in Net Assets Attributable to Unitholders from Investment Operations	(125,501)	2,139,006	54,561	(218,219)	31,656	5,974	478	48
Net Assets Attributable to Unitholders	**27,001,699**	**27,010,589**	**4,294,065**	**14,281,245**	**7,116,911**	**1,103,981**	**205,686**	**(207)**

Barita Multiple Portfolio Funds
Aggregated Statement of Cash Flows
As at December 31, 2025

	Unaudited	Audited	Unaudited					
	December	September	Income Portfolio	Real Estate	FX Bond	FX Growth	FX Income Accumulator	JAD Premium Income
	2025	2025	2025	2025	2025	2025	2025	2025
	$000	$000	$000	$000		$000	$000	$000
CASH FLOW FROM OPERATING ACTIVITIES								
Increase in net assets attributable to unitholders from investment operations	(125,500)	2,139,007	54,561	(218,218)	31,656	5,974	479	48
Adjustments for:	-	-						
Interest income	(263,198)	(942,954)	(91,366)	(39,399)	(124,841)	(4,226)	(3,365)	
Dividend income	(13,488)	(23,767)	(11,025)	(120)	-	(2,343)	-	
Other income	-	-	-	-	-	-	-	
Lease Income	-	-		-				
Gain\(loss) on sale of investments	(2,864)	-	-	-	(2,645)		(219)	
Fair value gain/(loss) on investment property		(6,500)	-	-				
Foreign exchange gains	207,597	(300,067)	27,748	102,648	66,587	9,199	1,415	
Bad Debt		(33,235)						
Fair value gain/(loss) on investment securities	9,543	(1,557,549)	(9,613)	38,762	-	(19,290)	(317)	
	(187,911)	(725,065)	(29,694)	(116,328)	(29,243)	(10,687)	(2,007)	48
Changes in operating assets and liabilities:								
Investments	78,963	1,033,586	55,817	21,557	(92,367)	71,768	22,188	
Receivables	23,346	11,363	24,736	-	-	(1,390)	0	-
Loans	107,751	(1,945,587)	5,579		102,172			
Taxation recoverable	1	(237)	-	-	-	-	1	
Due from Related parties	43,146	(133,661)	15,487	-	-	27,659		
Due to Related parties	(448,160)	26,892	-	(303,887)	(143,271)	-	(1,002)	
Payables	305,803	14,042	466	306,353	(1,609)	302	292	(0)
Net cash provided/used by operating activities	(77,061)	(1,718,667)	72,390	(92,306)	(164,317)	87,652	19,472	48
Proceeds from the issue of new units	586,514	2,968,810	359,810	50,829	139,577	32,922	3,376	
Distribution	(46,616)	(182,486)	(46,616)	-				
Units encashed	(423,287)	(2,334,274)	(224,798)	(50,827)	(127,770)	(14,471)	(5,420)	
Net cash provided/used by financing activities	116,612	452,050	160,787	(92,304)	(152,510)	106,102	17,428	48
CASH FLOWS FROM INVESTING ACTIVITIES:								
Interest received	222,036	990,516	60,610	34,547	124,312	1,436	1,131	
Dividend received	13,488	23,766	11,025	120		2,343	-	
Lease received	-	-		-				
Net cash provided.used by investing activities	235,524	1,014,282	71,635	34,667	124,312	3,779	1,131	-
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	275,074	(252,335)	232,422	(57,637)	(28,198)	109,882	18,558	48
Cash and Cash equivalent at beginning of year	962,111	1,214,446	823,134	69,812	56,137	10,505	2,481	42
CASH AND CASH EQUIVALENT AT END OF YEAR	1,237,188	962,111	1,055,557	12,176	27,938	120,388	21,040	90