

UNAUDITED ? JAMAICA DOLLARS ? JUNE 30, 2026

BARITA UNIT TRUSTS MANAGEMENT
COMPANY LIMITED

Barita Unit Trust Multiple Portfolio Funds

Unaudited Aggregated Financial Statements
For the Nine (9) Months ended
June 30, 2026

Report status	Unaudited
Reporting currency	Jamaica dollars
Period end	June 30, 2026

Prepared by: Barita Unit Trusts Management Company Limited

Contents

Section	
Unaudited Aggregated Statement of Financial Position	3
Unaudited Aggregated Statement of Comprehensive Income	4
Aggregated Statement of Changes in Net Assets Attributable to Unitholders	5
Aggregated Statement of Cash Flows	6

Barita Multiple Portfolio Funds**Unaudited Aggregated Statement of Financial Position**

As at June 30, 2026

(expressed in Jamaica dollars unless otherwise indicated)

	Unaudited	Unaudited	Unaudited
	June	March	June
	2026	2026	2025
	\$'000	\$'000	\$'000
ASSETS			
Cash and cash equivalents	1,233,410	902,482	1,795,702
Investment securities	26,495,600	26,413,406	22,995,006
Receivables	721,020	207,137	21,125
Loans	2,116,581	2,126,911	284,476
Taxation recoverable	2,072	2,072	2,138
Investment property	56,000	56,000	45,000
Due from related party	388,952	250,596	74,587
	31,013,635	29,958,604	25,218,035
LIABILITIES			
Payables	72,339	46,399	17,598
Due to related parties	895,962	467,168	270,412
	968,302	513,567	288,010
NET ASSETS ATTRIBUTABLE TO UNITHOLDERS	30,045,333	29,445,056	24,930,021

Unaudited					
Income Portfolio	Real Estate	FX Bond	FX Growth	FX Income Accumulator	JMD Premium Income
2026	2026	2026	2026	2026	2026
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
96,621	137,170	900,438	67,553	31,589	38
4,439,427	16,220,698	4,358,479	1,316,781	160,215	-
720,249	-	-	53	716	3
250,660		1,865,921			
1,561	418	-	-	93	-
-	56,000	-	-	-	-
12,560	49,745	326,647	-	-	-
	-				
5,521,078	16,464,032	7,451,486	1,384,387	192,612	41
2,242	2,095	23,678	42,911	1,113	300
675,171	42,620	21,127	162,632	(5,587)	-
677,413	44,714	44,805	205,543	(4,474)	300
4,843,665	16,419,317	7,406,681	1,178,844	197,086	(259)

Barita Multiple Portfolio Funds**Unaudited Aggregated Statement of Comprehensive Income**

For the period ended June 30, 2026

(expressed in Jamaica dollars unless otherwise indicated)

	Unaudited	Unaudited	Unaudited	Audited	Unaudited					
	June	June	March	June	Income Portfolio	Real Estate	FX Bond	FX Growth	FX Income Accumulator	JMD Premium Income
	3 Months Ended	9 Months Ended	3 Months Ended	3 Months Ended	3 Months Ended June 30					
	2026	2026	2026	2025	2026	2026	2026	2026	2026	2026
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Investment Income										
Interest Income	254,458	514,208	259,751	230,142	90,513	39,824	116,493	4,318	3,309	-
Dividend income	12,147	16,040	3,893	2,441	340	120	-	11,687	-	-
Rental Income	-	320	320	960	-	-	-	-	-	-
Gain on sale of investment	17,685	26,544	8,860	3,514	7,719	6,189	101	2,750	926	-
Foreign exchange gains	(61,715)	(234,451)	(172,736)	240,068	(2,331)	(31,050)	(18,574)	(9,518)	(242)	(0)
Other income	15,321	34,844	19,523	48,120	-	-	15,321	-	-	-
Expected credit losses	-	-	-	-	-	-	-	-	-	-
Fair value gain on investment property	-	11,000	11,000	-	-	-	-	-	-	-
Fair value gain/(loss) on investment securities	123,029	2,405,202	2,282,173	119,025	130	(23,775)	21,975	125,364	(665)	-
	360,924	2,773,709	2,412,784	644,271	96,371	(8,692)	135,315	134,602	3,328	(0)
Operating expenses										
Management fees	209,918	404,465	194,546	176,307	33,211	112,521	54,668	8,770	748	-
Administration expenses:	-	-	-	-	-	-	-	-	-	-
Auditors' remuneration	2,124	4,194	2,070	2,150	331	526	573	400	293	-
Bank charges	585	780	195	198	342	31	97	50	39	26
Miscellaneous expense	1,316	1,323	7	24	652	402	262	-	-	-
Irrecoverable GCT	32,072	61,839	29,767	27,140	3,812	17,579	8,861	1,415	405	-
Trade commission and	1,263	2,272	1,010	1,304	899	196	-	168	-	-
Trustee's remuneration	5,201	10,209	5,008	4,675	667	2,174	1,032	664	664	-
Bad debt expense	-	-	-	-	-	-	-	-	-	-
Other expense	130	305	175	167	-	-	-	13	117	-
	252,607	485,386	232,779	211,964	39,913	133,429	65,493	11,480	2,266	26
Increase in Net Assets										
Attributable to Unitholders	108,317	2,288,322	2,180,005	432,307	56,458	(142,121)	69,822	123,122	1,062	(26)
from Investment Operations										

Barita Multiple Portfolio Funds

Aggregated Statement of Changes in Net Assets Attributable to Unitholders

As at June 30, 2026

(expressed in Jamaica dollars unless otherwise indicated)

	Unaudited			Unaudited					
	June	March	June	Income Portfolio	Real Estate	FX Bond	FX Growth	FX Income Accumulator	JMD premium income
	2026	2026	2025	2026	2026	2026	2026	2026	2026
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Net Assets Attributable to Unitholders at Beginning of Year	29,448,040	27,001,699	24,679,634	4,492,799	16,483,140	7,247,606	1,038,461	186,267	(233)
Capital Transactions									
Proceeds from issue of new units	1,038,614	805,779	658,406	589,820	114,122	242,355	77,296	15,020	-
Units encashed	(499,892)	(491,233)	(797,941)	(245,667)	(35,824)	(153,101)	(60,036)	(5,263)	-
Capital distribution	(49,745)	(51,194)	(42,384)	(49,745)	-	-	-	-	-
Net Decrease in Capital Transactions	488,977	263,352	(181,919)	294,407	78,298	89,254	17,260	9,757	-
Increase in Net Assets Attributable to Unitholders from Investment Operations	108,317	2,180,005	432,307	56,458	(142,121)	69,822	123,122	1,062	(26)
Net Assets Attributable to Unitholders	30,045,333	29,445,056	24,930,021	4,843,665	16,419,317	7,406,682	1,178,844	197,086	(259)

Barita Multiple Portfolio Funds**Aggregated Statement of Cash Flows**

As at June 30, 2026

(expressed in Jamaica dollars unless otherwise indicated)

	Unaudited	Audited
	June	March
	2026	2026
	\$000	\$000
CASH FLOW FROM OPERATING ACTIVITIES		
Increase in net assets attributable to unitholders from investment operations	2,165,826	2,054,506
Adjustments for:	-	-
Interest income	(760,110)	(505,630)
Dividend income	(25,482)	(15,039)
Other income	-	-
Lease Income	-	-
Gain/(loss) on sale of investments	(1,457)	2,088
Fair value gain/(loss) on investments	(11,000)	(11,000)
Foreign exchange gains	391,031	316,371
Bad Debt	-	-
Fair value gain/(loss) on investment securities	(2,184,325)	(2,351,392)
	(425,518)	(510,096)
Changes in operating assets and liabilities:		
Investments	(764,740)	(479,656)
Receivables	(693,707)	(161,845)
Loans	126,901	116,571
Taxation recoverable	66	65
Due from Related parties	384,039	219,347
Due to Related parties	(15,476)	(141,223)
Payables	40,618	14,678
Net cash provided/used by operating activities	(1,347,817)	(942,160)
Cash flows from financing activities		
Proceeds from the issue of new units	2,430,899	1,392,293
Distribution	(147,555)	(97,810)
Units encashed	(1,414,406)	(914,520)
Net cash provided/used by financing activities	868,938	379,963
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	706,802	487,616
Dividend received	40,496	12,075
Lease received	-	-
Net cash provided/used by investing activities	747,298	499,692
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	268,420	(62,505)
Cash and Cash equivalent at beginning of year	962,111	962,111
CASH AND CASH EQUIVALENT AT END OF YEAR	1,230,534	899,609

Unaudited					
Income Portfolio	Real Estate	FX Bond	FX Growth	FX Income Accumulator	JMD Premium Income
2026	2026	2026	2026	2026	2026
\$000	\$000	\$000	\$000	\$000	\$000
158,465	1,832,872	123,068	49,618	1,806	(4)
(275,591)	(123,864)	(354,641)	4,318	(10,333)	
(11,661)	(2,134)	-	(11,687)	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	(1,457)	
-	(11,000)	-	-	-	
29,039	240,062	128,348	(9,518)	3,099	1
4,117	(2,295,174)	(19,356)	125,364	723	
(95,630)	(359,238)	(122,580)	158,095	(6,162)	(3)
(1,438,945)	261,093	557,825	(188,150)	43,438	
(693,033)	-	-	1	(675)	-
24,729	102,172	-	-	-	
64	-	-	-	2	
665,082	-	(263,334)	(17,709)	-	
-	(9,483)	-	-	(5,994)	
(309)	(17,649)	17,943	41,108	(474)	(1)
(1,538,042)	(125,277)	292,026	(6,655)	30,136	(4)
1,390,065	236,538	636,354	147,828	20,115	
(147,555)	-	-	-	-	
(708,417)	(149,554)	(426,188)	(98,158)	(32,088)	
(1,003,950)	(38,294)	502,192	43,014	18,163	(4)
247,929	103,476	342,110	2,346	10,943	
26,675	2,134	-	11,687	-	
-	-	-	-	-	
274,604	105,609	342,110	14,033	10,943	-
(729,346)	67,316	844,301	57,047	29,106	(4)
823,134	69,812	56,137	10,505	2,481	42
93,789	137,129	900,438	67,553	31,588	39