UNAUDITED • JAMAICA DOLLARS • JUNE 30, 2026

BARITA UNIT TRUSTS MANAGEMENT
COMPANY LIMITED

Barita Unit Trust Money Market Fund

Unaudited 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

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Statement of Comprehensive Income

For the Nine (9) Months ended June 30, 2026
(expressed in Jamaica dollars unless otherwise indicated)

	Note	Unaudited 3 Months Ended Jun 30, 2026 $'000	Unaudited 9 Months Ended Jun 30, 2026 $'000	Unaudited 6 Months Ended Mar 31, 2026 $'000	Unaudited 9 Months Ended Jun 30, 2025 $'000
Investment Income					
Interest Income		19,061	123,480	104,418	147,759
Dividend income		-	3,932	3,932	7,107
Gain on sale of investments		136	1,109	973	6,147
Foreign exchange gains		(317)	(4,418)	(4,100)	(812)
Fair value gain/(loss)		18,409	29,639	11,230	(8,642)
Other Income		80	133	53	-
Expected credit loss		-	-	-	-
Total investment income		**37,369**	**153,876**	**116,506**	**151,559**
Operating expenses					
Management fees	9(a)	16,785	49,512	32,727	47,592
Administration expenses:					
Advertising		-	-	-	-
Auditors' remuneration		573	1,720	1,147	1,907
Bank charges		38	111	74	120
Miscellaneous expenses		482	485	3	34
GCT expense		4,018	9,238	5,220	7,437
Commission		540	2,782	2,242	1,902
Trustee's remuneration		660	1,980	1,320	1,980
Legal and professional fees		-	-	-	-
Total operating expenses		**23,096**	**65,828**	**42,733**	**60,972**
Increase in Net Assets Attributable to Unitholders from Investment Operations		**14,274**	**88,047**	**73,774**	**90,588**
Yield for the year	6	**0.91%**	**4.64%**	**3.84%**	**4.99%**

Statement of Financial Position

June 30, 2026
(expressed in Jamaica dollars unless otherwise indicated)

	Note	Unaudited June 2026 $'000	Unaudited March 2025 $'000	Unaudited June 2025 $'000
ASSETS				
Cash and cash equivalent	7	233,726	193,253	229,411
Investment securities	8	1,630,493	1,651,299	1,537,133
Loans Receivable		300,632	313,512	340,612
Receivables		94,299	168,257	27,406
Taxation recoverable		64	64	58
Due from related party	9(b)	215	260	223
Total assets		**2,259,428**	**2,326,645**	**2,134,843**
LIABILITIES				
Payables		1,973	3,700	4,710
Due to related parties	9(b)	6,761	111,028	6,836
Total liabilities		**8,734**	**114,728**	**11,546**
NET ASSETS ATTRIBUTABLE TO UNITHOLDERS		**2,250,694**	**2,211,917**	**2,123,296**
Net asset value per unit		**18.699**	**18.580**	**17.611**

Statement of Changes in Net Assets Attributable to Unitholders

June 30, 2026
(expressed in Jamaica dollars unless otherwise indicated)

	Unaudited June 2026 $'000	Unaudited March 2026 $'000	Unaudited June 2025 $'000
Net Assets Attributable to Unitholders at Beginning of Period	2,211,917	2,179,433	2,131,981
Capital Transactions			
Proceeds from issue of new units	60,456	52,496	36,264
Units encashed	(35,953)	(55,007)	(64,743)
Net Decrease in Capital Transactions	**24,503**	**(2,511)**	**(28,479)**
Increase in Net Assets Attributable to Unitholders from Investment Operations	14,274	34,996	19,795
Net Assets Attributable to Unitholder at End of Period	**2,250,694**	**2,211,917**	**2,123,296**
Number of shares at June 30, 2026	**120,366,224**	**119,048,237**	**120,566,170**
Net asset value per share	**18.699**	**18.580**	**17.611**

Statement of Cash Flows

As at June 30, 2026
(expressed in Jamaica dollars unless otherwise indicated)

	Unaudited 9 Months Ended June 2026 $'000	Unaudited 6 Months Ended March 2026 $'000	Unaudited 9 Months Ended June 2025 $'000
Cash flow from operating activities			
Increase in net assets attributable to unitholders from investment operations	88,047	73,774	90,588
Adjustments for:			
Interest income	(123,480)	(104,418)	(147,759)
Dividend income	(3,932)	(3,932)	(7,107)
Gain on sale of investments	-	-	6,147
Foreign exchange gains	4,418	4,100	812
Fair value gain/(loss) on investment	(29,639)	(11,230)	8,642
Provision for expected credit loss	-	-	-
Subtotal	**(64,586)**	**(41,707)**	**(48,677)**
Changes in operating assets and liabilities:			
Investments	(259,203)	(321,450)	68,445
Receivables	(22,712)	(96,670)	24,264
Loan Receivables	13,230	349	(42,693)
Taxation recoverable	-	-	(58)
Related parties	645	104,867	2,378
Payables	(580)	1,147	1,907
Net cash used in operating activities	**(333,206)**	**(353,463)**	**5,566**
Cash flows from financing activities			
Proceeds from the issue of new units	162,719	102,264	113,678
Units encashed	(136,293)	(100,340)	(171,021)
Net cash provided/used by financing activities	**26,427**	**1,924**	**(51,777)**
Cash flows from investing activities:			
Interest received	105,939	110,226	153,262
Dividend received	3,932	3,932	7,107
Cash provided/used by investing activities	**109,871**	**114,158**	**160,369**
(Decrease)/Increase in net cash and cash equivalents	**(196,908)**	**(237,381)**	**108,592**
Net cash and cash equivalent at beginning of year	**430,634**	**430,634**	**120,819**
Net cash and cash equivalent at end of period (Note 7)	**233,726**	**193,253**	**229,411**

Notes to the Unaudited Financial Statements

June 30, 2026

1 IDENTIFICATION, REGULATION AND LICENCE:

Barita Unit Trust Money Market Fund (the fund) is a money market fund which commenced operations on 24 March 1996 and registered under the laws of Jamaica on 5 January 1996. The appointed trustee for the fund is JCSD Trustee Services Limited, while Barita Unit Trusts Management Company Limited serves as the fund manager. The fund's operations are governed by its Trust Deed, which outlines guidelines for its management and activities.

2 REPORTING CURRENCY:

These financial statements are presented in Jamaican dollars, which is considered the fund's functional and presentation currency.

3 MATERIAL ACCOUNTING POLICIES

(a) Basis of preparation
These unaudited financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and International Accounting Standards as issued by the International Accounting Standards Board (IASB). These statements have been compiled under the historical cost convention.

(b) Units issued and encashed:
Units are issued to unitholders based on the published price prevailing at the time of purchase. Units encashed by unitholders are based on the published price at the time of encashment.

(c) REVENUE RECOGNITION:
Revenue comprises of fair value of the consideration received or receivable from investment and trading activities in the ordinary course of the fund's activities.

Interest income
Interest income is recognised in profit or loss and recorded on an accrual basis.

Dividend income
Dividend income is recognised in the statement of profit or loss once entitlement to receive payment is established.

Fair value gains or losses on investments
Fair value gains or losses on investments are recognised in this statement of comprehensive income when there is change in the fair value of investments from one period to the next.

4 FOREIGN EXCHANGE TRANSLATION

Foreign currency transactions are accounted for at the exchange rates prevailing at the dates of transactions.

5 VALUATION OF UNITS:

Units are valued weekly at the prices prevailing at the close of business on the previous day. The Net Asset Value (NAV) Price is determined by dividing the value of the fund by the number of units in issue at the end of the period. At quarter-end, the fund consisted of 120,366,255 (March 2026- 119,048,237) units.

Notes to the Unaudited Financial Statements

June 30, 2026

6 YIELD CALCULATION AS DEFINED BY THE TRUST DEED:

The net income represents income from investment securities held by the fund after deducting, management fees. The yield for the period is calculated as follows:

	Unaudited June 2026 $'000	Unaudited March 2026 $'000	Unaudited June 2025 $'000
Income	37,369	55,729	151,559
Management fees	(16,785)	(16,275)	(47,592)
Net Income	**20,584**	**39,454**	**103,967**
Net Assets Attributable to Unitholders	2,250,694	2,211,917	2,123,296
Yield	**0.91%**	**1.78%**	**4.90%**

7 CASH AND CASH EQUIVALENTS:

For the purposes of the statement of cash flows, cash and cash equivalents comprise the following:

	Unaudited June 2026 $'000	Unaudited March 2026 $'000	Unaudited June 2025 $'000
Cash and bank balances	11,634	40,133	18,456
Certificate of deposit	222,092	153,121	210,955
Repurchase agreements	0	0	-
Subtotal	**233,726**	**193,253**	**229,411**
Less: Interest receivable	(113)	(121)	(506)
Cash and cash equivalents, net of interest receivable	**233,613**	**193,133**	**228,905**

Notes to the Unaudited Financial Statements

June 30, 2026

8 INVESTMENT SECURITIES:

(i) Financial assets at amortised cost

Summary of financial assets carried at amortised cost is as follows:

	Carrying Value June 2026 $'000	Carrying Value March 2026 $'000	Carrying Value June 2025 $'000
Repurchase Agreement	-	-	16,040
Certificate of Deposit	20,019	20,000	-
Corporate Bonds	1,233,953	1,119,930	1,067,801
Subtotal	**1,253,972**	**1,139,930**	**1,083,841**
Interest receivable	28,426	27,138	16,885
Financial assets at amortised cost	**1,282,398**	**1,167,068**	**1,100,726**

(ii) Financial assets at fair value through profit of loss

Summary of financial assets carried at fair value through profit or loss is as follows:

	Carrying Value June 2026 $'000	Carrying Value March 2026 $'000	Carrying Value June 2025 $'000
Fixed income investments	245,121	385,156	345,765
Preference shares	97,167	99,113	102,159
Subtotal	**342,288**	**484,269**	**447,924**
Interest receivable	5,806	(38)	2,734
Financial assets at fair value through profit or loss	**348,095**	**484,231**	**450,658**
Total investment securities	**1,630,493**	**1,651,299**	**1,551,384**

Notes to the Unaudited Financial Statements

June 30, 2026

9 RELATED PARTY TRANSACTIONS AND BALANCES:

(a) Transaction between the funds and its related parties

The statement of comprehensive income includes the following related party transactions:

	Unaudited June 2026 $'000	Unaudited March 2026 $'000	Unaudited June 2025 $'000
Management fees - Barita Unit Trusts Management Company Limited	49,512	32,727	47,592
Interest income - Barita Investments Limited	-	-	6,312

(b) Period end balances with arising from transactions with related parties

	Unaudited June 2026 $'000	Unaudited March 2026 $'000	Unaudited June 2025 $'000
(i) Due from related party	215	260	223
(ii) Due to related party - Barita Unit Trusts Management Company Limited	360	104,530	797

Barita Unit Trusts Management Company Limited

	Unaudited June 2026 $'000	Unaudited March 2026 $'000	Unaudited June 2025 $'000
Opening balance	6,498	6,406	6,269
Management fees charged for the year	49,512	32,727	47,592
Amounts paid during the year	(49,609)	(32,634)	(47,822)
Closing balance	**6,401**	**6,498**	**6,039**

End of unaudited financial statements.