



Roytrin Money Market Fund Class A - TT Dollar

Statement of financial position

Expressed in Trinidad and Tobago Dollars

	As at 30 June	
	2016 \$	2015 \$
Assets		
Cash at bank	90,028,621	5,577,863
Interest income receivable	1,990,077	738,308
Other receivables	2,240,000	100,000
Investment securities available-for-sale	<u>1,134,334,741</u>	<u>496,655,442</u>
Total assets	<u>1,228,593,439</u>	<u>503,071,613</u>
Liabilities		
Management fees payable	80,327	8,297
Other payables	<u>1,201,575</u>	<u>49,022</u>
Liabilities (excluding net assets attributable to unit holders)	<u>1,281,902</u>	<u>57,319</u>
Net assets attributable to unit holders	<u>1,227,311,537</u>	<u>503,014,294</u>
Number of participating units	<u>122,731,153</u>	<u>50,301,429</u>
Net asset value per unit	<u>10.00</u>	<u>10.00</u>

Trustee

Trustee

Statement of profit or loss and comprehensive income

Expressed in Trinidad and Tobago Dollars

	Year ended 30 June	
	2016 \$	2015 \$
Income		
Interest income	5,930,383	3,758,488
Net realised gains on financial assets	<u>9,627,627</u>	<u>1,284,578</u>
Total income	<u>15,558,010</u>	<u>5,043,066</u>
Expenses		
Management fees	(1,989,824)	(498,252)
Other administrative fees	<u>(116,994)</u>	<u>(89,559)</u>
Total expenses	<u>(2,106,818)</u>	<u>(587,811)</u>
Net income for the year before distributions	13,451,192	4,455,255
Distributions to unit holders	<u>(13,451,192)</u>	<u>(4,455,255)</u>
Net income for the year	--	--
Other comprehensive income:		
Items that may be reclassified subsequently to profit or loss		
Net unrealised gain on financial assets	--	--
Total comprehensive income for the year	<u>--</u>	<u>--</u>

Statement of changes in net assets attributable to unitholders

Expressed in Trinidad and Tobago Dollars

	Year ended 30 June	
	2016 \$	2015 \$
Net assets attributable to unit holders at beginning of the year	503,014,294	411,684,751
Net income for the year	--	--
Other comprehensive income for the year	--	--
Total comprehensive income for the year	--	--
Subscriptions	1,194,085,516	478,204,364
Redemptions	<u>(469,788,273)</u>	<u>(386,874,821)</u>
Net assets attributable to unit holders at end of the year	<u>1,227,311,537</u>	<u>503,014,294</u>

Statement of cash flows

Expressed in Trinidad and Tobago Dollars

	Year ended 30 June	
	2016 \$	2015 \$
Cash flows from operating activities		
Net income for the period before distributions	13,451,192	4,455,255
Adjustments for:		
Net realised gains on financial assets	<u>(9,627,627)</u>	<u>(1,284,578)</u>
Net income before working capital changes	3,823,565	3,170,677
Purchase of investments	(2,017,364,270)	(1,049,515,668)
Proceeds on disposal of investments	1,389,312,598	948,255,049
Increase in receivables	(3,391,769)	(97,440)
Increase / (decrease) in payables	<u>1,224,583</u>	<u>(775,322)</u>
Net cash used by operating activities	<u>(626,395,293)</u>	<u>(98,962,704)</u>
Cash flows from financing activities		
Subscriptions	1,194,085,516	478,204,364
Redemptions	(469,788,273)	(386,874,821)
Distribution paid to unitholders	<u>(13,451,192)</u>	<u>(4,455,255)</u>
Net cash generated from financing activities	<u>710,846,051</u>	<u>86,874,288</u>
Net increase / (decrease) in cash and cash equivalents	84,450,758	(12,088,416)
Cash and cash equivalents at beginning of the year	<u>5,577,863</u>	<u>17,666,279</u>
Cash and cash equivalents at end of the year	<u>90,028,621</u>	<u>5,577,863</u>

Roytrin Money Market Fund Class B - US Dollar

Statement of financial position

Expressed in United States Dollars

	As at 30 June	
	2016 US\$	2015 US\$
Assets		
Cash at bank	2,163,415	285,938
Income receivable	43,381	14,945
Investment securities available-for-sale	<u>51,887,220</u>	<u>25,368,437</u>
Total assets	<u>54,094,016</u>	<u>25,669,320</u>
Liabilities		
Management fees payable	633	214
Other payables	<u>5,583</u>	<u>6,769</u>
Liabilities (excluding net assets attributable to unit holders)	<u>6,216</u>	<u>6,983</u>
Net assets attributable to unit holders	<u>54,087,800</u>	<u>25,662,337</u>
Number of participating units	<u>5,408,009</u>	<u>2,566,233</u>
Net asset value per unit	<u>10.00</u>	<u>10.00</u>

Trustee

Trustee

Statement of profit or loss and other comprehensive income

Expressed in United States Dollars

	Year ended 30 June	
	2016 US\$	2015 US\$
Income		
Interest income	82,101	26,330
Net realised gains on disposal financial assets	<u>210,748</u>	<u>108,927</u>
Total income	<u>292,849</u>	<u>135,257</u>
Expenses		
Management fees	(20,785)	(13,508)
Audit fees	(10,188)	(13,892)
Other administrative fees	<u>(1,627)</u>	<u>(839)</u>
Total expenses	<u>(32,600)</u>	<u>(28,239)</u>
Net income for the year before distributions	260,249	107,018
Distributions to unit holders	<u>(254,217)</u>	<u>(106,980)</u>
Net income for the year	6,031	38
Other comprehensive income:		
Items that may be reclassified subsequently to profit or loss		
Net unrealised gain on financial assets	--	--
Total comprehensive income for the year	<u>6,031</u>	<u>38</u>

Statement of changes in net assets attributable to unitholders

Expressed in United States Dollars

	Year ended 30 June	
	2016 US\$	2015 US\$
Net assets attributable to unit holders at beginning of the year	25,662,336	26,362,509
Income for the year	6,031	38
Other comprehensive income for the year	--	--
Total comprehensive income for the year	6,031	38
Subscriptions	53,157,441	17,604,005
Redemptions	<u>(24,738,009)</u>	<u>(18,304,215)</u>
Net assets attributable to unit holders at end of the year	<u>54,087,800</u>	<u>25,662,337</u>

Statement of cash flows

Expressed in United States Dollars

	Year ended 30 June	
	2016 US\$	2015 US\$
Cash flows from operating activities		
Net income for the period before distributions	260,249	107,017
Adjustments for:		
Net realised gains on disposal financial assets	<u>(210,748)</u>	<u>(108,927)</u>
Net profit / (loss) before working capital changes	49,501	(1,910)
(Decrease) / Increase in receivables	(28,436)	90,973
Increase in payables	(767)	(52,473)
Purchase of investments	(95,827,395)	(108,590,896)
Proceeds on disposal of investments	<u>69,519,359</u>	<u>109,065,501</u>
Net cash (used in) / generated from operating activities	<u>(26,287,738)</u>	<u>511,196</u>
Cash flows from financing activities		
Subscriptions	53,157,441	17,604,005
Redemptions	(24,738,009)	(18,304,216)
Distributions to unitholders	<u>(254,217)</u>	<u>(106,980)</u>
Net cash generated from / (used in) financing activities	<u>28,165,215</u>	<u>(807,191)</u>
Net increase / (decrease) in cash and cash equivalents	1,877,477	(295,995)
Cash and cash equivalents at beginning of the year	<u>285,938</u>	<u>581,933</u>
Cash and cash equivalents at end of the year	<u>2,163,415</u>	<u>285,938</u>