

Roytrin High Yield Fund Class A – TT Dollar

Statement of financial position

(Expressed in Trinidad and Tobago Dollars)

	Unaudited 30 September 2025 \$	Unaudited 30 September 2024 \$
Assets		
Investment securities	27,080,570	28,268,234
Interest income receivable	303,407	297,423
Cash at bank	1,842,828	1,598,904
Total assets	29,226,805	30,164,561
Liabilities		
Management fees payable	5,994	6,191
Other payables	10,672	64,487
Total liabilities	16,666	70,678
Net assets attributable to unitholders	29,210,139	30,093,883
Number of participating units	127,287	135,355
Net asset value per unit	229.483	222.333



Director – RBC Trust (Trinidad & Tobago) Limited
Trustee



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Statement of profit or loss

(Expressed in Trinidad and Tobago Dollars)

	Unaudited 3 Months ended 30 September 2025 \$	Unaudited 3 Months ended 30 September 2024 \$
Income		
Net income from financial instruments at FVTPL	700,607	796,520
Total income	700,607	796,520
Expenses		
Management fees	(109,397)	(115,870)
Other administrative expenses	(20,128)	(20,639)
Total expenses	(129,525)	(136,509)
Profit attributable to unitholders	571,082	660,011

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Statement of changes in net assets attributable to unitholders

(Expressed in Trinidad and Tobago Dollars)

	Unaudited 3 Months ended 30 September 2025 \$	Unaudited 3 Months ended 30 September 2024 \$
Balance at beginning of period	28,692,902	29,925,557
Profit attributable to unitholders	571,082	660,011
Subscriptions	174,504	22,200
Redemptions	(228,349)	(513,885)
Balance at end of period	29,210,139	30,093,883

Roytrin High Yield Fund Class A – TT Dollar

Statement of cash flows

(Expressed in Trinidad and Tobago Dollars)

	Unaudited 3 Months ended 30 September 2025 \$	Unaudited 3 Months ended 30 September 2024 \$
Cash flows from operating activities		
Profit for the period	571,082	660,011
Adjustment:		
Net unrealised gains	(398,215)	(491,356)
Interest income	(319,149)	(320,393)
Amortisation	16,679	15,819
Net realised gain on investment securities	-	(590)
Net profit / (loss) before working capital changes	(129,603)	(136,509)
Changes in:		
Other payables	(40,794)	22,737
Interest received	293,646	306,288
Purchase of investments securities	(39,695)	(734,964)
Proceeds from disposal of investment securities	--	655,760
Net cash generated from operating activities	83,554	113,312
Cash flows from financing activities		
Subscriptions	174,504	22,200
Redemptions	(228,349)	(513,885)
Net cash used in financing activities	(53,845)	(491,685)
Net increase / (decrease) in cash and cash equivalents	29,709	(378,373)
Cash and cash equivalents at beginning of period	1,813,119	1,977,277
Cash and cash equivalents at end of period	1,842,828	1,598,904

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Notes to the interim Financial Statements

Basis of preparation

These financial statements have been prepared in accordance with IFRS Accounting Standards (IFRS). The financial statements have been prepared under the historical cost convention, as modified by the revaluation of Fair Value through Profit and Loss financial assets.

The preparation of the financial statements in conformity with IFRS requires management to exercise its judgment in the process of applying the Fund's accounting policies.

Significant accounting policies

Investment securities

The Fund classifies its investment securities as fair value through profit or loss (FVTPL). Management determines the classification of its investment securities at initial recognition.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and deposits with banks and short term investments with original maturities of less than three months at the time of acquisition.

Net income / losses from financial instrument at FVTPL

Net income / losses from financial instrument at FVTPL includes all realised and unrealised fair value changes, foreign exchange differences and interest and dividend income.

Expenses

Expenses are accounted for on the accrual basis.

Subscriptions and redemptions

Subscriptions and redemptions are recorded when the subscription and redemption is incurred.