

Roytrin High Yield Fund Class B – Euro Dollars

Statement of financial position

(Expressed in Euro Dollars)

	Unaudited 30 September 2025 €	Unaudited 30 September 2024 €
Assets		
Investment securities	1,031,759	1,258,795
Interest income receivable	11,380	14,814
Cash at bank	60,127	85,151
Total assets	1,103,266	1,358,760
Liabilities		
Management fees payable	226	277
Other payables	1,092	7,052
Total liabilities	1,318	7,329
Net assets attributable to unitholders	1,101,948	1,351,431
Number of participating units	6,704	8,361
Net asset value per unit	164.372	161.635



Director – RBC Trust (Trinidad & Tobago) Limited
Trustee



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Statement of profit or loss

(Expressed in Euro Dollars)

	Unaudited 3 Months ended 30 September 2025 €	Unaudited 3 Months ended 30 September 2024 €
Income		
Net income from financial instruments at FVTPL	28,905	31,506
Total income	28,905	31,506
Expenses		
Management fees	(4,144)	(4,801)
Other administrative expenses	(2,636)	(2,104)
Total expenses	(6,780)	(6,905)
Profit attributable to unitholders	22,125	24,601

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Statement of changes in net assets attributable to unitholders (Expressed in Euro Dollars)

	Unaudited 3 Months ended 30 September 2025 €	Unaudited 3 Months ended 30 September 2024 €
Balance at beginning of period	1,090,861	1,332,404
Profit attributable to unitholders	22,125	24,601
Subscriptions	2,118	1,425
Redemptions	(13,156)	(6,999)
Balance at end of period	1,101,948	1,351,431

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Statement of cash flows

(Expressed in Euro Dollars)

	Unaudited 3 Months ended 30 September 2025 €	Unaudited 3 Months ended 30 September 2024 €
Cash flows from operating activities		
Profit for the period	22,124	24,601
Adjustment:		
Net unrealised gains	(11,889)	(20,061)
Interest income	(8,480)	(9,471)
Amortisation	(2,383)	(2,206)
Net realised gain on investment securities	(6,153)	232
Net profit / (loss) before working capital changes	(6,781)	(6,905)
Changes in:		
Other payables	(3,590)	1,734
Interest received	8,733	8,024
Purchase of investments securities	--	(156,567)
Proceeds from disposal of investment securities	16,800	148,622
Net cash generated from operating activities	15,162	(5,092)
Cash flows from financing activities		
Subscriptions	2,118	1,425
Redemptions	(13,155)	(6,999)
Net cash used in financing activities	(11,037)	(5,574)
Net increase / (decrease) in cash and cash equivalents	4,125	(10,666)
Cash and cash equivalents at beginning of period	56,002	95,817
Cash and cash equivalents at end of period	60,127	85,151

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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.