

Roytrin Money Market 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	5,374,237,503	4,492,031,617
Interest income receivable	79,071,594	56,180,016
Other receivables	32,035,200	62,584,827
Cash at bank	328,864,540	388,192,561
Total assets	5,814,208,837	4,998,989,021
Liabilities		
Management fees payable	798,019	171,850
Other payables	359,306	5,026,098
Total liabilities	1,157,325	5,197,948
Net assets attributable to unitholders	5,813,051,512	4,993,791,073
Number of participating units	581,305,151	499,379,107
Net asset value per unit	10.000	10.000

Director – RBC Trust (Trinidad & Tobago) Limited
Trustee

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Roytrin Money Market Fund Class A – TT Dollar

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	55,103,467	40,850,364
Total income	55,103,467	40,850,364
Expenses		
Management fees	(14,763,645)	(3,225,730)
Other administrative expenses	(160,708)	(209,931)
Impairment loss	(11,118,900)	(23,891,329)
Total expenses	(26,043,253)	(27,326,990)
Profit attributable to unitholders	29,060,214	13,523,374

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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	5,839,120,720	4,931,657,104
Profit attributable to unitholders	29,060,214	13,523,374
Distribution	(29,060,214)	(13,523,374)
Subscriptions	366,875,229	402,086,435
Redemptions	(392,944,437)	(339,952,466)
Balance at end of period	5,813,051,512	4,993,791,073

Roytrin Money Market 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	29,060,214	13,523,374
Adjustment:		
Interest income	(45,153,555)	(34,224,683)
Impairment loss	11,118,900	23,891,329
Amortisation	(10,366,558)	(6,545,312)
Net realised loss / (gain) on foreign exchange	416,646	(80,369)
Net loss before working capital changes	(14,924,353)	(3,435,661)
Changes in:		
Other receivables	3,883	(42,568,077)
Other payables	(661,545)	4,822,344
Interest received	35,851,043	32,296,588
Purchase of investments securities	(1,506,555,773)	(1,598,858,786)
Proceeds from investment securities maturities	1,410,068,462	1,588,055,309
Net cash used in operating activities	(76,218,283)	(19,688,283)
Cash flows from financing activities		
Subscriptions	366,875,229	402,086,435
Distribution	(29,060,214)	(13,523,374)
Redemptions	(392,944,437)	(339,952,466)
Net cash (used in) / generated from financing activities	(55,129,422)	48,610,595
Net (decrease) / increase in cash and cash equivalents	(131,347,705)	28,922,312
Cash and cash equivalents at beginning of period	460,212,245	359,270,249
Cash and cash equivalents at end of period	328,864,540	388,192,561

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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.

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 and other receivables at amortised cost. Management determines the classification of its investment securities at initial recognition.

Cash and cash equivalents

Cash and cash equivalents are measured at amortised cost and 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 from financial instrument at amortised cost

Interest income comprise interest on financial asset measured at amortised cost calculated on an effective interest basis. The 'effective interest rate' is calculated on initial recognition of a financial instrument as the rate that exactly discounts estimated cash receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset.

Expenses

Expenses are accounted for on the accrual basis.

Subscriptions and redemptions

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

Distributions

The net income received by the Fund is allocated and distributed at the discretion of the Investment Manager supported by the management accounts. Net income paid out to investors is to be calculated and distributed daily . All distributions will, in the absence of instructions from the investor to the contrary, be reinvested in additional units of the Fund at the net asset value of such units calculated on the date of distribution.