

Roytrin Money Market Fund Class A – US Dollar

Statement of financial position

(Expressed in United States Dollars)

	Unaudited 30 September 2025 \$	Unaudited 30 September 2024 \$
Assets		
Investment securities	271,776,436	244,156,140
Interest income receivable	1,949,209	1,577,201
Other receivables	9,094,775	5,891,799
Cash at bank	13,462,063	20,734,196
Total assets	296,282,483	272,359,336
Liabilities		
Management fees payable	30,876	18,786
Other payables	19,413	1,797,679
Total liabilities	50,289	1,816,465
Net assets attributable to unitholders	296,232,194	270,542,871
Number of participating units	29,623,219	27,054,287
Net asset value per unit	10.000	10.000



Director – RBC Trust (Trinidad & Tobago) Limited
Trustee



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Trustee

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Statement of profit or loss

(Expressed in United States Dollars)

	Unaudited 3 Months ended 30 September 2025 \$	Unaudited 3 Months ended 30 September 2024 \$
Income		
Net income from financial instruments at FVTPL	2,994,041	3,232,935
Total income	2,994,041	3,232,935
Expenses		
Management fees	(575,913)	(332,883)
Other administrative expenses	(5,681)	(1,494)
Impairment loss	(1,472,000)	(1,686,700)
Total expenses	(2,053,594)	(2,021,077)
Profit attributable to unitholders	940,447	1,211,858

Roytrin Money Market Fund Class A – US Dollar

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

	Unaudited 3 Months ended 30 September 2025 \$	Unaudited 3 Months ended 30 September 2024 \$
Balance at beginning of period	294,235,213	266,877,722
Profit attributable to unitholders	940,447	1,211,858
Distribution	(940,447)	(1,200,651)
Subscriptions	19,874,100	14,769,825
Redemptions	(17,877,118)	(11,115,883)
Balance at end of period	296,232,194	270,542,871

Roytrin Money Market Fund Class A – US Dollar

Statement of cash flows

(Expressed in United States Dollars)

	Unaudited 3 Months ended 30 September 2025 \$	Unaudited 3 Months ended 30 September 2024 \$
Cash flows from operating activities		
Profit for the period	940,447	1,211,858
Adjustment:		
Interest income	(1,575,961)	(858,434)
Impairment loss	1,472,000	1,686,700
Amortisation	(1,418,079)	(2,374,501)
Net realised loss / (gain) on foreign exchange		
Net loss before working capital changes	(581,594)	(334,377)
Changes in:		
Other receivables	--	2,228,968
Other payables	(27,834)	1,698,519
Interest received	1,531,939	252,962
Purchase of investments securities	(103,032,037)	(111,221,643)
Proceeds from investment securities maturities	97,499,407	106,696,673
Net cash used in operating activities	(4,610,118)	(678,898)
Cash flows from financing activities		
Subscriptions	19,874,100	14,769,825
Distribution	(940,447)	(1,200,651)
Redemptions	(17,877,118)	(11,115,883)
Net cash (used in) / generated from financing activities	1,056,535	2,453,291
Net (decrease) / increase in cash and cash equivalents	(3,553,583)	1,774,393
Cash and cash equivalents at beginning of period	17,015,646	18,959,803
Cash and cash equivalents at end of period	13,462,063	20,734,196

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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.