

Roytrin Money Market Fund Class B – US Dollar

Statement of financial position

(Expressed in United States Dollars)

	Unaudited 30 September 2025 \$	Unaudited 30 September 2024 \$	Unaudited 31 December 2025 \$	Unaudited 31 December 2024 \$
Assets				
Investment securities	271,776,436	244,156,140	268,373,063	233,452,556
Interest income receivable	1,949,209	1,577,201	1,956,116	1,217,638
Other receivables	9,094,775	5,891,799	7,621,375	13,458,275
Cash at bank	13,462,063	20,734,196	21,192,566	19,183,140
Total assets	296,282,483	272,359,336	299,143,120	267,311,609
Liabilities				
Management fees payable	30,876	18,786	30,997	27,814
Other payables	19,413	1,797,679	17,243	32,505
Total liabilities	50,289	1,816,465	48,240	60,319
Net assets attributable to unitholders	296,232,194	270,542,871	299,094,880	267,251,290
Number of participating units	29,623,219	27,054,287	29,909,488	26,725,129
Net asset value per unit	10.000	10.000	10.000	10.000



Director – RBC Trust (Trinidad & Tobago) Limited
Trustee



Director – RBC Trust (Trinidad & Tobago) Limited
Trustee

Roytrin Money Market Fund Class B – US Dollar

Statement of profit or loss

(Expressed in United States Dollars)

	Unaudited 3 Months ended 30 September 2025 \$	Unaudited 3 Months ended 30 September 2024 \$	Unaudited 6 Months ended 31 December 2025 \$	Unaudited 6 Months ended 31 December 2024 \$
Income				
Net income from financial instruments at FVTPL	2,994,041	3,232,935	5,912,093	6,332,067
Total income	2,994,041	3,232,935	5,912,093	6,332,067
Expenses				
Management fees	(575,913)	(332,883)	(1,142,463)	(848,507)
Other administrative expenses	(5,681)	(1,494)	(15,696)	(4,979)
Impairment loss	(1,472,000)	(1,686,700)	(2,945,400)	(3,179,524)
Total expenses	(2,053,594)	(2,021,077)	(4,103,559)	(4,033,010)
Profit attributable to unitholders	940,447	1,211,858	1,808,534	2,299,057

Roytrin Money Market Fund Class B – 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 \$	Unaudited 6 Months ended 31 December 2025 \$	Unaudited 6 Months ended 31 December 2024 \$
Balance at beginning of period	294,235,213	266,877,722	294,235,213	266,877,722
Profit attributable to unitholders	940,447	1,211,858	1,808,534	2,299,057
Distribution	(940,447)	(1,200,651)	(1,808,534)	(2,287,850)
Subscriptions	19,874,100	14,769,825	44,767,187	34,306,396
Redemptions	(17,877,119)	(11,115,883)	(39,907,520)	(33,944,035)
Balance at end of period	296,232,194	270,542,871	299,094,880	267,251,290

Roytrin Money Market Fund Class B – 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 \$	Unaudited 6 Months ended 31 December 2025 \$	Unaudited 6 Months ended 31 December 2024 \$
Cash flows from operating activities				
Profit for the period	940,447	1,211,858	1,808,534	2,299,057
Adjustment:				
Interest income	(1,575,961)	(858,434)	(3,157,514)	(1,835,052)
Impairment loss	1,472,000	1,686,700	2,945,400	3,179,524
Amortisation	(1,418,079)	(2,374,501)	(2,727,619)	(4,497,015)
Net realised loss / (gain) on foreign exchange				
Net loss before working capital changes	(581,593)	(334,377)	(1,131,199)	(853,486)
Changes in:				
Other receivables	--	2,228,968	--	(6,830,332)
Other payables	(27,834)	1,698,519	(29,884)	(57,627)
Interest received	1,531,939	252,962	3,106,585	1,589,143
Purchase of investments securities	(103,032,037)	(111,221,643)	(238,186,377)	(187,757,887)
Proceeds from investment securities maturities	97,499,408	106,696,673	237,366,662	196,059,015
Net cash used in operating activities	(4,610,117)	(678,898)	1,125,787	2,148,826
Cash flows from financing activities				
Subscriptions	19,874,100	14,769,825	44,767,187	34,306,396
Distribution	(940,447)	(1,200,651)	(1,808,534)	(2,287,850)
Redemptions	(17,877,119)	(11,115,883)	(39,907,520)	(33,944,035)
Net cash (used in) / generated from financing activities	1,056,534	2,453,291	3,051,133	(1,925,489)
Net (decrease) / increase in cash and cash equivalents	(3,553,583)	1,774,393	4,176,920	223,337
Cash and cash equivalents at beginning of period	17,015,646	18,959,803	17,015,646	18,959,803
Cash and cash equivalents at end of period	13,462,063	20,734,196	21,192,566	19,183,140

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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.