

## Roytrin High Yield Fund Class B – Euro Dollars

### Statement of financial position

(Expressed in Euro Dollars)

	Unaudited 30 September 2025 €	Unaudited 30 September 2024 €	Unaudited 31 December 2025 €	Unaudited 31 December 2024 €	Unaudited 31 March 2026 €	Unaudited 31 March 2025 €
<b>Assets</b>						
Investment securities	1,031,759	1,258,795	1,032,210	1,262,758	938,364	1,029,728
Interest income receivable	11,380	14,814	8,671	9,327	8,668	9,719
Other receivables	--	--	4,683	--	--	--
Cash at bank	60,127	85,151	52,673	96,567	131,326	57,923
<b>Total assets</b>	<b>1,103,266</b>	<b>1,358,760</b>	<b>1,098,237</b>	<b>1,368,652</b>	<b>1,078,358</b>	<b>1,097,370</b>
<b>Liabilities</b>						
Management fees payable	226	277	225	279	264	135
Other payables	1,092	7,052	1,977	9,075	3,969	2,600
<b>Total liabilities</b>	<b>1,318</b>	<b>7,329</b>	<b>2,202</b>	<b>9,354</b>	<b>4,233</b>	<b>2,735</b>
<b>Net assets attributable to unitholders</b>	<b>1,101,948</b>	<b>1,351,431</b>	<b>1,096,035</b>	<b>1,359,298</b>	<b>1,074,125</b>	<b>1,094,635</b>
<b>Number of participating units</b>	<b>6,704</b>	<b>8,361</b>	<b>6,633</b>	<b>8,355</b>	<b>6,587</b>	<b>6,791</b>
<b>Net asset value per unit</b>	<b>164.372</b>	<b>161.635</b>	<b>165.240</b>	<b>162.693</b>	<b>163.063</b>	<b>161.186</b>



Director – RBC Trust (Trinidad & Tobago) Limited  
Trustee



Director – RBC Trust (Trinidad & Tobago) Limited  
Trustee

## Roytrin High Yield Fund Class B – Euro Dollars

### Statement of profit or loss

(Expressed in Euro 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 €	Unaudited 9 Months ended 31 March 2026 €	Unaudited 9 Months ended 31 March 2025 €
<b>Income</b>						
Net income from financial instruments at FVTPL	28,905	31,506	41,390	47,467	33,166	48,747
<b>Total income</b>	<b>28,905</b>	<b>31,506</b>	<b>41,390</b>	<b>47,467</b>	<b>33,166</b>	<b>48,747</b>
<b>Expenses</b>						
Management fees	(4,144)	(4,801)	(8,324)	(9,934)	(10,860)	(14,512)
Other administrative expenses	(2,636)	(2,104)	(5,105)	(4,204)	(8,665)	(6,197)
<b>Total expenses</b>	<b>(6,780)</b>	<b>(6,905)</b>	<b>(13,429)</b>	<b>(14,138)</b>	<b>(19,525)</b>	<b>(20,709)</b>
<b>Profit attributable to unitholders</b>	<b>22,125</b>	<b>24,601</b>	<b>27,961</b>	<b>33,329</b>	<b>13,641</b>	<b>28,038</b>

## Roytrin High Yield Fund Class B – Euro Dollars

### 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 €	Unaudited 6 Months ended 31 December 2025 €	Unaudited 6 Months ended 31 December 2024 €	Unaudited 9 Months ended 31 March 2026 €	Unaudited 9 Months ended 31 March 2025 €
<b>Balance at beginning of period</b>	<b>1,090,861</b>	<b>1,332,404</b>	<b>1,090,861</b>	<b>1,332,404</b>	<b>1,090,861</b>	<b>1,332,404</b>
Profit attributable to unitholders	22,125	24,601	27,961	33,329	13,641	28,038
Subscriptions	2,118	1,425	2,118	1,565	82,700	3,145
Redemptions	(13,156)	(6,999)	(24,905)	(8,000)	(113,077)	(268,952)
<b>Balance at end of period</b>	<b>1,101,948</b>	<b>1,351,431</b>	<b>1,096,035</b>	<b>1,359,298</b>	<b>1,074,125</b>	<b>1,094,635</b>

## Roytrin High Yield Fund Class B – Euro Dollars

### Statement of cash flows

(Expressed in Euro 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 €	Unaudited 9 Months ended 31 March 2026 €	Unaudited 9 Months ended 31 March 2025 €
<b>Cash flows from operating activities</b>						
Profit for the period	22,125	24,601	27,961	33,329	13,641	28,038
Adjustment:						
Net unrealized losses	(11,889)	(20,061)	(14,676)	(24,192)	5,640	18,114
Interest income	(8,480)	(9,471)	(16,040)	(18,956)	(23,239)	(27,116)
Amortisation	(2,383)	(2,206)	(4,767)	(4,557)	(7,116)	(6,873)
Net realised gain on investment securities	(6,153)	232	(5,907)	239	(8,451)	(33,078)
<b>Net (loss) / profit before working capital changes</b>	<b>(6,780)</b>	<b>(6,905)</b>	<b>(13,429)</b>	<b>(14,137)</b>	<b>(19,525)</b>	<b>(20,915)</b>
Changes in:						
Other receivables	--	--	(4,683)	--	--	--
Other payables	(3,590)	1,734	(2,706)	3,758	(675)	(2,659)
Interest received	8,733	8,024	19,002	22,997	26,206	30,557
Purchase of investments securities	--	(156,567)	--	(156,567)	--	(156,563)
Proceeds from disposal of investment securities	16,800	148,622	21,274	151,134	99,695	377,493
<b>Net cash generated from / (used in) operating activities</b>	<b>15,163</b>	<b>(5,092)</b>	<b>19,458</b>	<b>7,185</b>	<b>105,701</b>	<b>227,913</b>
<b>Cash flows from financing activities</b>						
Subscriptions	2,118	1,425	2,118	1,565	82,700	3,145
Redemptions	(13,156)	(6,999)	(24,905)	(8,000)	(113,077)	(268,952)
<b>Net cash used in financing activities</b>	<b>(11,038)</b>	<b>(5,574)</b>	<b>(22,787)</b>	<b>(6,435)</b>	<b>(30,376)</b>	<b>(265,807)</b>
Net increase / (decrease) in cash and cash equivalents	4,125	(10,666)	(3,329)	750	75,324	(37,894)
<b>Cash and cash equivalents at beginning of period</b>	<b>56,002</b>	<b>95,817</b>	<b>56,002</b>	<b>95,817</b>	<b>56,002</b>	<b>95,817</b>
<b>Cash and cash equivalents at end of period</b>	<b>60,127</b>	<b>85,151</b>	<b>52,673</b>	<b>96,567</b>	<b>131,326</b>	<b>57,923</b>

## **Roytrin High Yield Fund Class B – Euro Dollars**

### **Notes to the interim Financial Statements**

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#### **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.