Roytrin TTD Income Fund

Statement of financial position
(Expressed in Trinidad and Tobago Dollars)

	Unaudited 31 March 2026 $	Unaudited 31 March 2025 $	Unaudited 30 June 2026 $	Unaudited 30 June 2025 $
Assets				
Investment securities	2,214,506,941	2,352,899,567	2,177,788,607	2,284,651,330
Interest income receivable	27,419,001	29,551,184	29,906,246	29,474,031
Other receivables	42,968,948	24,362,708	7,925,089	24,216,269
Cash at bank	117,446,950	49,712,964	137,031,680	120,169,910
Total assets	**2,402,341,840**	**2,456,526,423**	**2,352,651,622**	**2,458,511,540**
Liabilities				
Management fees payable	778,892	404,195	645,539	668,030
Other payables	20,346,688	123,077	36,158	25,528,861
Total liabilities	**21,125,580**	**527,272**	**681,697**	**26,196,891**
Net assets attributable to unitholders	**2,381,216,260**	**2,455,999,151**	**2,351,969,925**	**2,432,314,649**
Number of participating units	**99,448,691**	**104,029,783**	**98,167,288**	**102,460,326**
Net asset value per unit	**23.944**	**23.609**	**23.959**	**23.739**

Director – RBC Trust (Trinidad & Tobago) Limited
Trustee

Director – RBC Trust (Trinidad & Tobago) Limited
Trustee

Roytrin TTD Income Fund

Statement of profit or loss
(Expressed in Trinidad and Tobago Dollars)

	Unaudited 3 Months ended 31 March 2026 $	Unaudited 3 Months ended 31 March 2025 $	Unaudited 6 Months ended 30 June 2026 $	Unaudited 6 Months ended 30 June 2025 $
Income				
Net income from financial instruments at FVTPL	--	49,488,747	25,702,075	87,752,038
Total income	**--**	**49,488,747**	**25702075**	**87,752,038**
Expenses				
Net loss from financial instruments at FVTPL	(14,312,287)	--	--	--
Management fees	(11,905,470)	(11,788,385)	(23,736,413)	(24,307,852)
Impairment loss	(1,694,000)	(19,630,743)	(16,456,003)	(19,630,743)
Other administrative expenses	(62,205)	(179,835)	(142,811)	(389,767)
Total expenses	**(27,973,962)**	**(31,598,963)**	**(40,335,227)**	**(44,328,362)**
Loss/ (profit) attributable to unitholders	**(27,973,962)**	**17,889,784**	**14,633,152**	**43,423,676**

Roytrin TTD Income Fund

Statement of changes in net assets attributable to unitholders
(Expressed in Trinidad and Tobago Dollars)

	Unaudited 3 Months ended 31 March 2026 $	Unaudited 3 Months ended 31 March 2025 $	Unaudited 6 Months ended 30 June 2026 $	Unaudited 6 Months ended 30 June 2025 $
Balance at beginning of period	**2,439,117,515**	**2,486,446,241**	**2,439,117,515**	**2,486,446,241**
Loss/ (profit) attributable to unitholders	(27,973,962)	17,889,784	14,633,152	43,423,676
Distributions paid to unitholders	(11,979,434)	(12,608,689)	(23,865,949)	(25,030,539)
Subscriptions	48,332,174	46,859,158	52,046,235	92,283,967
Redemptions	(66,280,033)	(82,587,343)	(100,694,724)	(164,808,696)
Balance at end of period	**2,381,216,260**	**2,455,999,151**	**2,351,969,925**	**2,432,314,649**

Roytrin TTD Income Fund

Statement of cash flows
(Expressed in Trinidad and Tobago Dollars)

	Unaudited 3 Months ended 31 March 2026 $	Unaudited 3 Months ended 31 March 2025 $	Unaudited 6 Months ended 30 June 2026 $	Unaudited 6 Months ended 30 June 2025 $
Cash flows from operating activities				
(Loss)/profit for the period	(27,973,962)	17,889,784	(14,633,152)	43,423,676
Adjustment:				
Net unrealised losses / (gains)	38,112,132	(24,441,943)	22,193,003	(36,518,700)
Impairment loss	1,694,000	19,630,743	16,456,003	19,630,743
Interest income	(26,413,327)	(28,195,816)	(52,962,030)	(57,108,058)
Amortisation	2,177,716	2,608,092	4,221,654	5,312,427
Net realised loss on investment securities	435,766	540,920	845,297	562,293
Net loss before working capital changes	**(11,967,675)**	**(11,968,220)**	**(23,879,225)**	**(24,697,619)**
Changes in:				
Other receivables	(20,215,318)	1,191,114	1,760,539	1,337,554
Other payables	20,340,366	(235,043)	(103,516)	25,434,576
Interest received	28,172,247	29,264,052	52,233,703	58,253,447
Purchase of investments securities	(233,651,836)	(569,278)	(356,292,973)	(105,083,606)
Proceeds from disposal of investment securities	253,382,742	1,493,756	424,513,873	183,607,369
Net cash generated from operating activities	**36,060,526**	**19,176,381**	**98,232,401**	**138,851,721**
Cash flows from financing activities				
Subscriptions received including reinvestments	48,332,174	46,859,158	52,046,235	92,283,967
Distributions paid	(11,979,434)	(12,608,689)	(23,865,949)	(25,030,539)
Redemptions	(66,280,033)	(82,587,343)	(100,694,724)	(164,808,696)
Net cash used in financing activities	**(29,927,293)**	**(48,336,874)**	**(72,514,438)**	**(97,555,268)**
Net increase / (decrease) in cash and cash equivalents	6,133,233	(29,160,493)	25,717,963	41,296,453
Cash and cash equivalents at beginning of period	**111,313,717**	**78,873,457**	**111,313,717**	**78,873,457**
Cash and cash equivalents at end of period	**117,446,950**	**49,712,964**	**137,031,680**	**120,169,910**

Roytrin TTD Income Fund

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.

Distribution

The net income and net realised capital gains of the Fund are allocated and distributed to the investors monthly at the discretion of the Investment Manager.