

Roytrin TTD Income Fund

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

	Unaudited 31 March 2026 \$	Unaudited 31 March 2025 \$
Assets		
Investment securities	2,214,506,941	2,352,899,567
Interest income receivable	27,419,001	29,551,184
Other receivables	42,968,948	24,362,708
Cash at bank	117,446,950	49,712,964
Total assets	2,402,341,840	2,456,526,423
Liabilities		
Management fees payable	778,892	404,195
Other payables	20,346,688	123,077
Total liabilities	935,220	527,272
Net assets attributable to unitholders	2,381,216,260	2,455,999,151
Number of participating units	99,448,691	104,029,783
Net asset value per unit	23.944	23.609



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 \$
Income		
Net income from financial instruments at FVTPL	--	49,488,747
Total income	<u>--</u>	<u>49,488,747</u>
Expenses		
Net loss from financial instruments at FVTPL	(14,312,287)	--
Management fees	(11,905,470)	(11,788,385)
Impairment loss	(1,694,000)	(19,630,743)
Other administrative expenses	(62,205)	(179,835)
Total expenses	<u>(27,973,962)</u>	<u>(31,598,963)</u>
Loss/ (profit) attributable to unitholders	<u>(27,973,962)</u>	<u>17,889,784</u>

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 \$
Balance at beginning of period	2,439,117,515	2,486,446,241
Loss/ (profit) attributable to unitholders	(27,973,962)	17,889,784
Distributions paid to unitholders	(11,979,434)	(12,608,689)
Subscriptions	48,332,174	46,859,158
Redemptions	(66,280,033)	(82,587,343)
Balance at end of period	2,381,216,260	2,455,999,151

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 \$
Cash flows from operating activities		
(Loss)/profit for the period	(27,973,962)	17,889,784
Adjustment:		
Net unrealised losses / (gains)	38,112,132	(24,441,943)
Impairment loss	1,694,000	19,630,743
Interest income	(26,413,327)	(28,195,816)
Amortisation	2,177,716	2,608,092
Net realised loss on investment securities	435,766	540,920
Net loss before working capital changes	(11,967,675)	(11,968,220)
Changes in:		
Other receivables	(20,215,318)	1,191,114
Other payables	20,340,366	(235,043)
Interest received	28,172,247	29,264,052
Purchase of investments securities	(233,651,836)	(569,278)
Proceeds from disposal of investment securities	253,382,742	1,493,756
Net cash generated from operating activities	36,060,526	19,176,381
Cash flows from financing activities		
Subscriptions received including reinvestments	48,332,174	46,859,158
Distributions paid	(11,979,434)	(12,608,689)
Redemptions	(66,280,033)	(82,587,343)
Net cash used in financing activities	(29,927,293)	(48,336,874)
Net increase / (decrease) in cash and cash equivalents	6,133,233	(29,160,493)
Cash and cash equivalents at beginning of period	111,313,717	78,873,457
Cash and cash equivalents at end of period	117,446,950	49,712,964

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.