

## Roytrin Money Market Fund Class A – TT Dollar

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

|   | Unaudited<br>30 September<br>2025<br>\$ | Unaudited<br>30 September<br>2024<br>\$ | Unaudited<br>31 December<br>2025<br>\$ | Unaudited<br>31 December<br>2024<br>\$ | Unaudited<br>31 March<br>2026<br>\$ | Unaudited<br>31 March<br>2025<br>\$ |
|---|---|---|--|--|-------------------------------------|-------------------------------------|
| <b>Assets</b>                                 |   |   |  |  |                                     |                                     |
| Investment securities                         | 5,374,237,503                           | 4,492,031,617                           | 5,287,888,118                          | 4,547,078,468                          | 5,043,767,530                       | 4,854,903,800                       |
| Interest income receivable                    | 79,071,594                              | 56,180,016                              | 97,627,018                             | 68,000,073                             | 82,200,685                          | 60,356,747                          |
| Other receivables                             | 32,035,200                              | 62,584,827                              | 31,061,235                             | 65,377,637                             | 28,524,698                          | 54,550,946                          |
| Cash at bank                                  | 328,864,540                             | 388,192,561                             | 455,431,697                            | 410,750,346                            | 385,444,806                         | 356,332,519                         |
| <b>Total assets</b>                           | <b>5,814,208,837</b>                    | <b>4,998,989,021</b>                    | <b>5,872,008,068</b>                   | <b>5,091,206,524</b>                   | <b>5,539,937,719</b>                | <b>5,326,144,012</b>                |
| <b>Liabilities</b>                            |   |   |  |  |                                     |                                     |
| Management fees payable                       | 798,019                                 | 171,850                                 | 802,976                                | 696,810                                | 907,076                             | 438,408                             |
| Other payables                                | 359,306                                 | 5,026,098                               | 10,608,843                             | 434,848                                | 20,087,195                          | 337,341                             |
| <b>Total liabilities</b>                      | <b>1,157,325</b>                        | <b>5,197,948</b>                        | <b>11,411,819</b>                      | <b>1,131,658</b>                       | <b>20,994,271</b>                   | <b>775,749</b>                      |
| <b>Net assets attributable to unitholders</b> | <b>5,813,051,512</b>                    | <b>4,993,791,073</b>                    | <b>5,860,596,249</b>                   | <b>5,090,074,866</b>                   | <b>5,518,943,448</b>                | <b>5,325,368,263</b>                |
| <b>Number of participating units</b>          | <b>581,305,151</b>                      | <b>499,379,107</b>                      | <b>586,059,625</b>                     | <b>509,007,487</b>                     | <b>551,894,345</b>                  | <b>532,536,826</b>                  |
| <b>Net asset value per unit</b>               | <b>10.000</b>                           | <b>10.000</b>                           | <b>10.000</b>                          | <b>10.000</b>                          | <b>10.000</b>                       | <b>10.000</b>                       |



Director – RBC Trust (Trinidad & Tobago) Limited  
Trustee



Director – RBC Trust (Trinidad & Tobago) Limited  
Trustee

## Roytrin Money Market Fund Class A – TT Dollar

### Statement of profit or loss

(Expressed in Trinidad and Tobago Dollars)

|  | Unaudited<br>3 Months<br>ended<br>30 September<br>2025<br>\$ | Unaudited<br>3 Months<br>ended<br>30 September<br>2024<br>\$ | Unaudited<br>6 Months<br>ended<br>31 December<br>2025<br>\$ | Unaudited<br>6 Months<br>ended<br>31 December<br>2024<br>\$ | Unaudited<br>9 Months<br>ended<br>31 March<br>2026<br>\$ | Unaudited<br>9 Months<br>ended<br>31 March<br>2025<br>\$ |
|--|--|--|---|---|--|--|
| <b>Income</b>                                  |  |  |   |   |  |  |
| Net income from financial instruments at FVTPL | 55,103,467   | 40,850,364   | 111,308,667   | 82,708,227  | 165,989,361  | 125,997,483  |
| <b>Total income</b>                            | <b>55,103,467</b>  | <b>40,850,364</b>  | <b>111,308,667</b>  | <b>82,708,227</b>   | <b>165,989,361</b>                                       | <b>125,997,483</b>                                       |
| <b>Expenses</b>                                |  |  |   |   |  |  |
| Management fees                                | (14,763,645)   | (3,225,730)  | (29,479,488)  | (14,852,721)  | (43,444,505)   | (27,314,278)   |
| Other administrative expenses                  | (160,708)  | (209,931)  | (376,234)   | (533,677)   | (540,419)  | (722,471)  |
| Impairment loss                                | (11,118,900)   | (23,891,329)   | (22,332,278)  | (36,445,309)  | (33,343,878)   | (47,258,641)   |
| <b>Total expenses</b>                          | <b>(26,043,253)</b>  | <b>(27,326,990)</b>  | <b>(52,188,000)</b>   | <b>(51,831,707)</b>   | <b>(77,328,802)</b>                                      | <b>(75,295,390)</b>                                      |
| <b>Profit attributable to unitholders</b>      | <b>29,060,214</b>  | <b>13,523,374</b>  | <b>59,120,667</b>   | <b>30,876,520</b>   | <b>88,660,559</b>  | <b>50,702,093</b>  |

## Roytrin Money Market Fund Class A – TT Dollar

### Statement of changes in net assets attributable to unitholders

(Expressed in Trinidad and Tobago Dollars)

|                                       | Unaudited<br>3 Months<br>ended<br>30 September<br>2025<br>\$ | Unaudited<br>3 Months<br>ended<br>30 September<br>2024<br>\$ | Unaudited<br>6 Months<br>ended<br>31 December<br>2025<br>\$ | Unaudited<br>6 Months<br>ended<br>31 December<br>2024<br>\$ | Unaudited<br>9 Months<br>ended<br>31 March<br>2026<br>\$ | Unaudited<br>9 Months<br>ended<br>31 March<br>2025<br>\$ |
|---------------------------------------|--|--|---|---|--|--|
| <b>Balance at beginning of period</b> | 5,839,120,720  | 4,931,657,104  | 5,839,120,720   | 4,931,657,104   | 5,839,120,720  | 4,931,657,104  |
| Profit attributable to unitholders    | 29,060,214   | 13,523,374   | 59,120,667  | 30,876,520  | 88,660,559   | 50,702,093   |
| Distribution                          | (29,060,214)   | (13,523,374)   | (59,120,667)  | (30,876,520)  | (88,660,559)   | (50,702,093)   |
| Subscriptions                         | 366,875,229  | 402,086,435  | 800,780,590   | 795,956,285   | 1,158,460,686  | 1,312,318,429  |
| Redemptions                           | (392,944,437)  | (339,952,466)  | (779,305,061)   | (637,538,523)   | (1,478,637,958)  | (918,607,270)  |
| <b>Balance at end of period</b>       | <b>5,813,051,512</b>   | <b>4,993,791,073</b>   | <b>5,860,596,249</b>  | <b>5,090,074,866</b>  | <b>5,518,943,448</b>                                     | <b>5,325,368,263</b>                                     |

## Roytrin Money Market Fund Class A – TT Dollar

### Statement of cash flows

(Expressed in Trinidad and Tobago Dollars)

|   | Unaudited<br>3 Months<br>ended<br>30 September<br>2025<br>\$ | Unaudited<br>3 Months<br>ended<br>30 September<br>2024<br>\$ | Unaudited<br>6 Months<br>ended<br>31 December<br>2025<br>\$ | Unaudited<br>6 Months<br>ended<br>31 December<br>2024<br>\$ | Unaudited<br>9 Months<br>ended<br>31 March<br>2026<br>\$ | Unaudited<br>9 Months<br>ended<br>31 March<br>2025<br>\$ |
|---|--|--|---|---|--|--|
| <b>Cash flows from operating activities</b>                     |  |  |   |   |  |  |
| Profit for the period   | 29,060,214   | 13,523,374   | 59,120,667  | 30,876,520  | 88,660,559   | 50,702,093   |
| Adjustment:   |  |  |   |   |  |  |
| Interest income   | (45,153,555)   | (34,224,683)   | (91,927,079)  | (69,436,605)  | (138,163,778)  | (105,678,440)  |
| Impairment loss   | 11,118,900   | 23,891,329   | 22,332,278  | 36,445,309  | 33,343,878   | 47,258,641   |
| Amortisation  | (10,366,558)   | (6,545,312)  | (20,133,734)  | (13,164,858)  | (28,874,932)   | (19,979,079)   |
| Net realised loss / (gain) on foreign exchange                  | 416,646  | (80,369)   | 752,146   | (106,765)   | 1,049,350  | (339,965)  |
| <b>Net loss before working capital changes</b>                  | <b>(14,924,353)</b>  | <b>(3,435,661)</b>   | <b>(29,855,722)</b>   | <b>(15,386,399)</b>   | <b>(43,984,923)</b>                                      | <b>(28,036,750)</b>                                      |
| Changes in:   |  |  |   |   |  |  |
| Other receivables   | 3,883  | (42,568,077)   | (10,235,530)  | (57,914,867)  | (18,710,593)   | (57,901,508)   |
| Other payables  | (661,545)  | 4,822,344  | 9,592,949   | 756,054   | 19,175,400   | 400,145  |
| Interest received   | 35,851,043   | 32,296,588   | 64,069,144  | 55,688,453  | 125,732,175  | 99,573,614   |
| Purchase of investments securities                              | (1,506,555,773)  | (1,598,858,786)  | (2,374,236,745)   | (2,565,845,274)   | (3,831,436,232)  | (4,256,719,715)  |
| Proceeds from investment securities maturities                  | 1,410,068,462  | 1,588,055,309  | 2,373,530,494   | 2,506,640,888   | 4,083,294,565  | 3,896,737,418  |
| <b>Net cash (used in) / generated from operating activities</b> | <b>(76,218,283)</b>  | <b>(19,688,283)</b>  | <b>32,864,590</b>   | <b>(76,061,145)</b>   | <b>334,070,392</b>                                       | <b>(345,946,796)</b>                                     |
| <b>Cash flows from financing activities</b>                     |  |  |   |   |  |  |
| Subscriptions   | 366,875,229  | 402,086,435  | 800,780,590   | 795,956,285   | 1,158,460,686  | 1,312,318,429  |
| Distribution  | (29,060,214)   | (13,523,374)   | (59,120,667)  | (30,876,520)  | (88,660,559)   | (50,702,093)   |
| Redemptions   | (392,944,437)  | (339,952,466)  | (779,305,061)   | (637,538,523)   | (1,478,637,958)  | (918,607,270)  |
| <b>Net cash (used in) / generated from financing activities</b> | <b>(55,129,422)</b>  | <b>48,610,595</b>  | <b>(37,645,138)</b>   | <b>127,541,242</b>  | <b>(408,837,831)</b>                                     | <b>343,009,066</b>                                       |
| Net (decrease) / increase in cash and cash equivalents          | (131,347,705)  | 28,922,312   | (4,780,548)   | 51,480,097  | (74,767,439)   | (2,937,730)  |
| <b>Cash and cash equivalents at beginning of period</b>         | <b>460,212,245</b>   | <b>359,270,249</b>   | <b>460,212,245</b>  | <b>359,270,249</b>  | <b>460,212,245</b>                                       | <b>359,270,249</b>                                       |
| <b>Cash and cash equivalents at end of period</b>               | <b>328,864,540</b>   | <b>388,192,561</b>   | <b>455,431,697</b>  | <b>410,750,346</b>  | <b>385,444,806</b>                                       | <b>356,332,519</b>                                       |

# Roytrin Money Market Fund Class A – TT Dollar

## 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.

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.