

Roytrin Mutual US\$ Income & Growth Fund

Statement of financial position

(Expressed in United States Dollars)

	Unaudited 31 March 2026 \$	Unaudited 31 March 2025 \$	Unaudited 30 June 2026 \$	Unaudited 30 June 2025 \$
Assets				
Investment securities	88,322,185	88,554,838	92,389,680	92,871,213
Interest income receivable	377,710	381,877	495,403	403,057
Other receivables	3,000,000	525,573	3,000,000	398,175
Cash at bank	3,876,186	4,563,824	8,093,911	4,814,503
Total assets	95,576,081	94,026,112	103,978,994	98,486,948
Liabilities				
Management fees payable	31,733	15,534	28,248	27,155
Other payables	9,656	1,490,052	999,500	499,053
Total liabilities	41,389	1,505,586	1,027,748	526,208
Net assets attributable to unitholders	95,534,692	92,520,526	102,951,246	97,960,740
Number of participating units	69,524,187	70,787,286	71,705,623	70,023,042
Net asset value per unit	1.374	1.307	1.436	1.399



Director – RBC Trust (Trinidad & Tobago) Limited
Trustee



Director – RBC Trust (Trinidad & Tobago) Limited
Trustee

Roytrin Mutual US\$ Income & Growth Fund

Statement of profit or loss

(Expressed in United States 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	--	--	777,541	5,752,083
Total income	--	--	777,541	5,752,083
Expenses				
Net loss from financial instruments at FVTPL	(4,791,324)	(1,733,454)	--	--
Management fees	(509,778)	(466,818)	(1,018,088)	(949,947)
Impairment loss	(398,175)	(638,482)	(398,175)	(638,482)
Other administrative expenses	(29,175)	(19,444)	(57,963)	(58,486)
Total expenses	(5,728,452)	(2,858,198)	(1,474,226)	(1,646,915)
Loss attributable to unitholders	(5,728,452)	(2,858,198)	(696,685)	4,105,168

Roytrin Mutual US\$ Income & Growth Fund

Statement of changes in net assets attributable to members

(Expressed in United States 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	102,014,667	94,391,751	102,014,667	94,391,751
Loss profit attributable to unitholders	(5,728,452)	(2,858,198)	(696,685)	4,105,168
Distributions paid to unitholders	(696,809)	(696,168)	(1,392,227)	(1,404,179)
Subscriptions	6,168,481	6,944,608	15,558,055	11,693,822
Redemptions	(6,223,195)	(5,261,467)	(12,532,564)	(10,825,822)
Balance at end of period	95,534,692	92,520,526	102,951,246	97,960,740

Roytrin Mutual US\$ Income & Growth Fund

Statement of cash flows

(Expressed in United States 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 for the period	(5,728,452)	(2,858,198)	(696,685)	4,105,168
Adjustment:				
Net unrealised loss	6,322,872	3,055,624	3,008,960	(2,880,014)
Impairment loss	398,175	638,482	398,175	638,482
Interest income	(602,994)	(416,639)	(1,995,978)	(1,173,894)
Amortisation	46,637	(24,376)	103,661	23,744
Net realised (gain)/ loss on investment securities	(975,192)	929,908	(1,894,184)	89,145
Net loss/ (gain) before working capital changes	(538,954)	1,324,801	(1,076,051)	802,631
Changes in:				
Other receivables	(3,000,000)	559,607	(3,000,000)	687,005
Other payables	(993,262)	1,474,048	(6,904)	494,670
Interest received	666,839	436,901	1,942,130	1,172,976
Purchase of investments securities	(8,253,424)	(20,623,145)	(11,433,581)	(28,081,963)
Proceeds from disposal of investment securities	11,510,635	14,852,621	14,799,177	24,723,344
Net cash used in operating activities	(608,166)	(1,975,167)	1,224,771	(201,337)
Cash flows from financing activities				
Subscriptions received including reinvestments	6,168,481	6,944,608	15,558,056	11,693,822
Distributions paid	(696,809)	(696,168)	(1,392,227)	(1,404,179)
Redemptions	(6,223,195)	(5,261,467)	(12,532,564)	(10,825,822)
Net cash (used in) / generated from financing activities	(751,523)	986,973	1,633,265	(536,179)
Net decrease in cash and cash equivalents	(1,359,689)	(988,194)	2,858,036	(737,515)
Cash and cash equivalents at beginning of period	5,235,875	5,552,018	5,235,875	5,552,018
Cash and cash equivalents at end of period	3,876,186	4,563,824	80,93,911	4,814,503

Roytrin Mutual US\$ Income & Growth 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.