Roytrin US Dollar Income Fund

Statement of financial position
(Expressed in United States Dollars)

	Unaudited 31 March 2026 US$	Unaudited 31 March 2025 US$	Unaudited 30 June 2026 US$	Unaudited 30 June 2025 US$
Assets				
Investment securities	171,186,126	194,342,257	171,778,805	191,302,802
Interest income receivable	2,144,633	2,357,083	2,326,376	2,408,961
Other receivables	2,784,687	4,796,493	6,191,844	5,076,338
Cash at bank	7,906,002	2,846,952	4,415,174	5,808,068
Total assets	**184,021,448**	**204,342,785**	**184,712,199**	**204,596,169**
Liabilities				
Management fees payable	61,056	33,978	50,561	56,484
Other payables	12,889	506,456	2,995,813	1,000,604
Total liabilities	**73,945**	**540,434**	**3,046,374**	**1,057,088**
Net assets attributable to unitholders	**183,947,503**	**203,802,351**	**181,665,825**	**203,539,081**
Number of participating units	**7,611,609**	**8,584,014**	**7,478,444**	**8,465,865**
Net asset value per unit	**24.167**	**23.742**	**24.292**	**24.042**

Director – RBC Trust (Trinidad & Tobago) Limited
Trustee

Director – RBC Trust (Trinidad & Tobago) Limited
Trustee

Roytrin US Dollar Income Fund

Statement of profit or loss
(Expressed in United States Dollars)

	Unaudited 3 Months ended 31 March 2026 US$	Unaudited 3 Months ended 31 March 2025 US$	Unaudited 6 Months ended 30 June 2026 US$	Unaudited 6 Months ended 30 June 2025 US$
Income				
Net income from financial instruments at FVTPL	--	4,049,443	2,926,804	8,525,965
Total income	**--**	**4,049,443**	**2,926,804**	**8,525,965**
Expenses				
Net loss from financial instruments at FVTPL	(969,765)	--	--	--
Management fees	(934,532)	(992,995)	(1,864,790)	(2,047,511)
Impairment loss	(126,000)	(3,562,536)	(1,224,000)	(3,671,068)
Other administrative expenses	(4,275)	(7,702)	(10,681)	(18,668)
Total expenses	**(2,034,572)**	**(4,563,233)**	**(3,099,471)**	**(5,737,247)**
Loss attributable to unitholders	**(2,034,572)**	**(513,790)**	**(172,667)**	**2,788,718**

Roytrin US Dollar Income Fund

Statement of changes in net assets attributable to unitholders
(Expressed in United States Dollars)

	Unaudited 3 Months ended 31 March 2026 US$	Unaudited 3 Months ended 31 March 2025 US$	Unaudited 6 Months ended 30 June 2026 US$	Unaudited 6 Months ended 30 June 2025 US$
Balance at beginning of period	**188,005,949**	**207,293,415**	**188,005,949**	**207,293,415**
Loss attributable to unitholders	(2,034,572)	(513,790)	(172,667)	2,788,718
Distributions paid to unitholders	(916,337)	(779,731)	(1,827,351)	(1,548,537)
Subscriptions	2,099,678	1,756,593	4,145,761	5,105,943
Redemptions	(3,207,215)	(3,954,136)	(8,485,867)	(10,100,458)
Balance at end of period	**183,947,503**	**203,802,351**	**181,665,825**	**203,539,081**

Roytrin US Dollar Income Fund

Statement of cash flows
(Expressed in United States Dollars)

	Unaudited 3 Months ended 31 March 2026 US$	Unaudited 3 Months ended 31 March 2025 US$	Unaudited 6 Months ended 30 June 2026 US$	Unaudited 6 Months ended 30 June 2025 US$
Cash flows from operating activities				
Loss for the period	(2,034,572)	(513,790)	(172,667)	2,788,718
Adjustments:				
Net unrealised losses /(gains)	2,836,300	(1,983,803)	829,178	(4,300,121)
Impairment loss	126,000	3,562,536	1,224,000	3,671,068
Interest income	(2,088,676)	(2,304,491)	(4,187,428)	(4,731,236)
Amortisation	220,851	238,851	418,001	499,667
Net realised loss on investment securities	1,290	--	13,445	5,725
Net loss before working capital changes	**(938,807)**	**(1,000,697)**	**(1,875,471)**	**(2,066,179)**
Changes in:				
Other receivables	37,207	(1,500,000)	(4,467,949)	(1,888,376)
Other payables	11,486	476,383	2,983,915	993,037
Interest received	2,212,509	2,433,254	4,129,517	4,808,120
Purchase of investments securities	(10,002,292)	(7,025,743)	(28,592,637)	(10,542,304)
Proceeds from disposal of investment securities	14,646,874	4,568,351	34,442,357	13,174,144
Net cash generated from / (used in) operating activities	**5,966,977**	**(2,048,452)**	**6,619,732**	**4,478,442**
Cash flows from financing activities				
Subscriptions received including reinvestments	2,099,678	1,756,593	4,145,761	5,105,943
Distributions paid	(916,337)	(779,731)	(1,827,351)	(1,548,537)
Redemptions	(3,207,215)	(3,954,136)	(8,485,867)	(10,100,458)
Net cash used in financing activities	**(2,023,874)**	**(2,977,274)**	**(6,167,457)**	**(6,543,052)**
Net increase / (decrease) in cash and cash equivalents	3,943,103	(5,025,726)	452,275	(2,064,610)
Cash and cash equivalents at beginning of period	**3,962,899**	**7,872,678**	**3,962,899**	**7,872,678**
Cash and cash equivalents at end of period	**7,906,002**	**2,846,952**	**4,415,174**	**5,808,068**

Roytrin US Dollar 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.