



Roytrin Money Market Fund Class A - TT Dollar

Roytrin Money Market Fund Class B - US Dollar

Statement of Financial Position

(Expressed in Trinidad and Tobago Dollars)

|                                               | Unaudited<br>31 December<br>2024<br>\$ | Unaudited<br>31 December<br>2023<br>\$ | Audited<br>30 June<br>2024<br>\$ |
|-----------------------------------------------|----------------------------------------|----------------------------------------|----------------------------------|
| <b>Assets</b>                                 |                                        |                                        |                                  |
| Investment securities                         | 4,547,078,468                          | 4,271,030,176                          | 4,431,380,245                    |
| Interest income receivable                    | 68,000,073                             | 52,671,166                             | 53,644,823                       |
| Other receivables                             | 62,366,011                             | 86,981,090                             | 30,449,988                       |
| Cash at bank                                  | 410,750,346                            | 434,935,887                            | 359,270,249                      |
| <b>Total assets</b>                           | <b>5,088,194,898</b>                   | <b>4,845,618,319</b>                   | <b>4,874,745,305</b>             |
| <b>Liabilities</b>                            |                                        |                                        |                                  |
| Management fees payable                       | 696,810                                | 166,899                                | 169,087                          |
| Other payables                                | 915,845                                | 730,969                                | 2,111,134                        |
| <b>Total liabilities</b>                      | <b>1,612,655</b>                       | <b>897,868</b>                         | <b>2,280,221</b>                 |
| <b>Net assets attributable to unitholders</b> | <b>5,086,582,243</b>                   | <b>4,844,720,451</b>                   | <b>4,872,465,084</b>             |
| <b>Number of participating units</b>          | <b>509,007,487</b>                     | <b>486,878,794</b>                     | <b>493,301,782</b>               |
| <b>Net asset value per unit</b>               | <b>9.99</b>                            | <b>9.95</b>                            | <b>9.88</b>                      |

Trustee

Trustee

Statement of Financial Position

(Expressed in United States Dollars)

|                                               | Unaudited<br>31 December<br>2024<br>US\$ | Unaudited<br>31 December<br>2023<br>US\$ | Audited<br>30 June<br>2024<br>US\$ |
|-----------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------|
| <b>Assets</b>                                 |                                          |                                          |                                    |
| Investment securities                         | 233,452,556                              | 216,658,405                              | 238,756,669                        |
| Interest income receivable                    | 1,217,638                                | 1,150,852                                | 852,243                            |
| Other receivables                             | 9,432,761                                | 3,835,837                                | 938,148                            |
| Cash at bank                                  | 19,183,140                               | 33,772,913                               | 18,959,803                         |
| <b>Total assets</b>                           | <b>263,286,095</b>                       | <b>255,418,007</b>                       | <b>259,506,863</b>                 |
| <b>Liabilities</b>                            |                                          |                                          |                                    |
| Management fees payable                       | 27,814                                   | 17,732                                   | 11,151                             |
| Other payables                                | 32,505                                   | 24,758                                   | 52,795                             |
| <b>Total liabilities</b>                      | <b>60,319</b>                            | <b>42,490</b>                            | <b>63,946</b>                      |
| <b>Net assets attributable to unitholders</b> | <b>263,225,776</b>                       | <b>255,375,518</b>                       | <b>259,442,917</b>                 |
| <b>Number of participating units</b>          | <b>26,750,905</b>                        | <b>25,602,293</b>                        | <b>26,687,772</b>                  |
| <b>Net asset value per unit</b>               | <b>9.84</b>                              | <b>9.97</b>                              | <b>9.72</b>                        |

Trustee

Trustee

Statement of Profit or Loss and Other Comprehensive Income

(Expressed in Trinidad and Tobago Dollars)

|                                                                    | Unaudited<br>6 Months ended<br>31 December<br>2024<br>\$ | Unaudited<br>6 Months ended<br>31 December<br>2023<br>\$ | Audited<br>Year ended<br>30 June<br>2024<br>\$ |
|--------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|------------------------------------------------|
| <b>Income</b>                                                      |                                                          |                                                          |                                                |
| Net interest income calculated using the effective interest method | 82,809,848                                               | 66,229,365                                               | 140,446,131                                    |
| <b>Total income</b>                                                | <b>82,809,848</b>                                        | <b>66,229,365</b>                                        | <b>140,446,131</b>                             |
| <b>Expenses</b>                                                    |                                                          |                                                          |                                                |
| Management fees                                                    | (14,786,640)                                             | (16,399,269)                                             | (22,637,626)                                   |
| Impairment loss                                                    | (904,375)                                                | -                                                        | (81,863,710)                                   |
| Other administrative expenses                                      | (530,793)                                                | (331,773)                                                | (449,414)                                      |
| <b>Total operating expenses</b>                                    | <b>(16,221,808)</b>                                      | <b>(16,731,042)</b>                                      | <b>(104,950,750)</b>                           |
| <b>Net profit attributable to unitholders</b>                      | <b>66,588,040</b>                                        | <b>49,498,323</b>                                        | <b>35,495,381</b>                              |

Statement of Profit or Loss and Other Comprehensive Income

(Expressed in United States Dollars)

|                                                                    | Unaudited<br>6 Months ended<br>31 December<br>2024<br>US\$ | Unaudited<br>6 Months ended<br>31 December<br>2023<br>US\$ | Audited<br>Year ended<br>30 June<br>2024<br>US\$ |
|--------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------|
| <b>Income</b>                                                      |                                                            |                                                            |                                                  |
| Net interest income calculated using the effective interest method | 6,304,074                                                  | 5,794,341                                                  | 12,125,525                                       |
| <b>Total income</b>                                                | <b>6,304,074</b>                                           | <b>5,794,341</b>                                           | <b>12,125,525</b>                                |
| <b>Expenses</b>                                                    |                                                            |                                                            |                                                  |
| Management fees                                                    | (848,507)                                                  | (1,075,078)                                                | (1,726,788)                                      |
| Impairment loss                                                    | -                                                          | -                                                          | (10,092,575)                                     |
| Other administrative expenses                                      | (4,980)                                                    | (17,633)                                                   | (33,422)                                         |
| <b>Total operating expenses</b>                                    | <b>(853,487)</b>                                           | <b>(1,092,711)</b>                                         | <b>(11,852,785)</b>                              |
| <b>Net profit attributable to unitholders</b>                      | <b>5,450,587</b>                                           | <b>4,701,630</b>                                           | <b>272,740</b>                                   |

Statement of Changes in Net Assets Attributable to Unitholders

(Expressed in Trinidad and Tobago Dollars)

|                                        | Unaudited<br>6 Months ended<br>31 December<br>2024<br>\$ | Unaudited<br>6 Months ended<br>31 December<br>2023<br>\$ | Audited<br>Year ended<br>30 June<br>2024<br>\$ |
|----------------------------------------|----------------------------------------------------------|----------------------------------------------------------|------------------------------------------------|
| Balance at beginning of period         | 4,872,465,084                                            | 4,379,362,746                                            | 4,379,362,746                                  |
| Net profit attributable to unitholders | 66,588,040                                               | 49,498,323                                               | 35,495,381                                     |
| Distributions paid to unitholders      | (30,228,810)                                             | (28,003,461)                                             | (50,485,765)                                   |
| Subscriptions                          | 814,455,952                                              | 880,274,908                                              | 1,713,632,702                                  |
| Redemptions                            | (636,698,023)                                            | (436,412,065)                                            | (1,205,539,980)                                |
| <b>Balance at end of period</b>        | <b>5,086,582,243</b>                                     | <b>4,844,720,451</b>                                     | <b>4,872,465,084</b>                           |

Statement of Changes in Net Assets Attributable to Unitholders

(Expressed in United States Dollars)

|                                        | Unaudited<br>6 Months ended<br>31 December<br>2024<br>US\$ | Unaudited<br>6 Months ended<br>31 December<br>2023<br>US\$ | Audited<br>Year ended<br>30 June<br>2024<br>US\$ |
|----------------------------------------|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------|
| Balance at beginning of period         | 259,442,917                                                | 235,796,787                                                | 235,796,787                                      |
| Net profit attributable to unitholders | 5,450,587                                                  | 4,701,630                                                  | 272,740                                          |
| Distributions paid to unitholders      | (2,287,849)                                                | (3,056,836)                                                | (5,408,759)                                      |
| Subscriptions                          | 34,564,156                                                 | 59,990,897                                                 | 96,018,564                                       |
| Redemptions                            | (33,944,035)                                               | (42,056,959)                                               | (67,236,415)                                     |
| <b>Balance at end of period</b>        | <b>263,225,776</b>                                         | <b>235,796,787</b>                                         | <b>259,442,917</b>                               |