Sagicor Go- Mutual Balanced (TTD) Fund

Interim Financial Statements

30 June 2025

(Expressed in Trinidad and Tobago Dollars)

Sagicor Go-Mutual Balanced (TTD) Fund

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Sagicor Go-Mutual Balanced (TTD) Fund

Statement of Financial Position

(Expressed in Trinidad and Tobago Dollars)

	30-June-2025	30-June-2024	31 December 2024
Assets			
Financial Assets	5,596,274	5,490,180	5,059,095
Amount due from related parties	5,892		-
Cash and cash equivalents	164,821	206,727	671,241
Total Assets	5,766,987	5,696,907	5,730,336
Liabilities			
Amount due to related parties	26,933	37,063	27,361
Other liabilities	23,815	15,033	55,391
Total Liabilities	50,748	52,096	82,752
Unitholders' Balances			
Unitholders' Funds	5,548,303	5,478,998	5,520,426
Retained Earnings	167,936	165,813	127,158
Total Unitholders' Balances	5,716,239	5,644,811	5,647,584
Total Liabilities and Unitholders' Balances	5,766,987	5,696,907	5,730,336

Sagicor Go-Mutual Balanced (TTD) Fund

Statement of Comprehensive Income

(Expressed in Trinidad and Tobago Dollars)

	30-June-2025	30-June-2024	31 December 2024
Income			
Interest Income	117,748	118,671	242,069
Dividends	15,775	14,875	49,350
Fair Value Losses	(998)	(77,291)	(169,028)
Total Income	132,525	56,255	122,391
Expenses			
Management Fees	55,964	58,038	119,685
Other operating expenses	35,783	27,519	70,663
Total Expenses	91,747	85,557	190,348
Net Income/ (loss) for the Period	40,778	(29,302)	(67,957)
Total Comprehensive Income/ (loss)	40,778	(29,302)	(67,957)

Sagicor Go-Mutual Balanced (TTD) Fund

Statement of Changes in Unitholders' Capital and Reserves

(Expressed in Trinidad and Tobago Dollars)

	Unitholders's Funds	Retained Earnings	TOTAL
Period ended 30 June 2025			
At 1st January 2025	5,520,426	127,158	5,647,584
Total comprehensive income		40,778	40,778
Transactions with Owners in their capacity as owners:-			
Subscriptions	42,791	-	42,791
Redemptions	(14,914)	-	(14,914)
Balance as at 30 June 2025	5,548,303	167,936	5,716,239
Period ended 30 June 2024			
At 1st January 2024	5,442,513	195,115	5,637,628
Total comprehensive loss		(29,302)	(29,302)
Transactions with Owners in their capacity as owners:-			
Subscriptions	43,780	-	43,780
Redemptions	(7,295)	-	(7,295)
Balance as at 30 June 2024	5,478,998	165,813	5,644,811

Sagicor Go-Mutual Balanced (TTD) Fund

Statement Of Cash Flows

(Expressed in Trinidad and Tobago Dollars)

	30-June-2025	30-June-2024
Operating Activities		
Net Income/(loss) for the period	40,778	(29,302)
Adjustment for non-cash items:		
Interest Earned	(117,748)	(118,671)
Net fair value loss on financial assets	998	77,291
Changes in operating activities		
Interest received	112,703	121,503
(Increase)/decrease in amount due from related parties	(5,892)	206,777
(Decrease)/Increase in amount due to related parties	(428)	6,909
Decrease in other liabilities	(31,576)	(33,511)
Net cash (outflow)/inflow from operating activities	(1,165)	230,996
Cash flows from investing Activities		
Purchases of financial assets	(548,000)	(543,834)
Proceeds on disposal of financial assets	14,868	31,442
Net cash outflow from investing activities	(533,132)	(512,392)
Financing Activities		
Subcriptions	42,791	43,780
Redemptions	(14,914)	(7,295)
Net cash inflow from Financing Activities	27,877	36,485
Decrease in cash and cash Equivalents	(506,420)	(244,911)
Cash and cash Equivalents , beginning of period	671,241	451,638
Cash and Cash Equivalents , end of period	164,821	206,727

Sagicor Go-Mutual Balanced (TTD) Fund

Notes to the Financial Statements

General information

The Sagicor Go- Mutual Balance (TTD) Fund ("the Fund) is an open-ended fund which was established by Sagicor Investments Trinidad & Tobago Limited (SITTL), formerly Sagicor Asset Management Limited (SAMTT), under a Trust Deed on 23rd September 2021.

Summary of significant accounting policies

Basis of preparation

These interim financial statements have been prepared in accordance with International Financial Reporting 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.

Statement of Compliance
The preparation of the interim financial statements in conformity with IFRS requires management to exercise its judgment in the process of applying the Fund's accounting policies.

Changes in accounting policies
The accounting policies adopted in the preparation of these interim financial statements are consistent with those followed in the preparation of the Company's annual financial statement for the year ended 31 December 2024.