Sagicor Go- Mutual Balanced (TTD) Fund

Interim Financial Statements

31 March 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)

	31-March-2025	31-March-2024	31 December 2024
Assets			
Financial Assets	5,415,642	5,653,428	5,059,095
Amount due from related parties	-	23,093	-
Cash and cash equivalents	388,957	152,962	671,241
Total Assets	5,804,599	5,829,483	5,730,336
Liabilities			
Amount due to related parties	56,162	56,763	27,361
Other liabilities	64,992	58,607	55,391
Total Liabilities	121,154	115,370	82,752
Unitholders' Balances			
Unitholders' Funds	5,538,027	5,465,112	5,520,426
Retained Earnings	145,418	249,001	127,158
Total Unitholders' Balances	5,683,445	5,714,113	5,647,584
Total Liabilities and Unitholders' Balances	5,804,599	5,829,483	5,730,336

Sagicor Go-Mutual Balanced (TTD) Fund

Statement of Comprehensive Income

(Expressed in Trinidad and Tobago Dollars)

	31-March-2025	31-March-2024	31 December 2024
Income			
Interest Income	56,316	59,731	242,069
Dividends	7,675	7,475	49,350
Fair Value (Loss)/ Gains on Financial Assets	(5,845)	29,372	(169,028)
Total Income	58,146	96,578	122,391
Expenses			
Management Fees	26,764	28,976	119,685
Other operating expenses	13,122	13,716	70,663
Total Expenses	39,886	42,692	190,348
Net Income/ (loss) for the Period	18,260	53,886	(67,957)
Total Comprehensive Income/ (loss)	18,260	53,886	(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 31 March 2025			
At 1st January 2025	5,520,426	127,158	5,647,584
Net loss for the Period		18,260	18,260
Transactions with Owners in their capacity as owners:-			
Subscriptions	17,601	-	17,601
Redemptions	-	-	-
Balance as at 31 March 2025	5,538,027	145,418	5,683,445
Period ended 31 March 2024			
At 1st January 2024	5,442,513	195,115	5,637,628
Net Income for the Period		53,886	53,886
Transactions with Owners in their capacity as owners:-			
Subscriptions	29,394	-	29,394
Redemptions	(6,795)	-	(6,795)
Balance as at 31 March 2024	5,465,112	249,001	5,714,113
Period ended 30 Dec 2024			
At 1st January 2024	5,442,513	195,115	5,637,628
Net Income for the Period		(67,957)	(67,957)
Transactions with Owners in their capacity as owners:-			
Subscriptions	96,752	-	96,752
Redemptions	(18,839)	-	(18,839)
Balance as at 31st December 2024	5,520,426	127,158	5,647,584

Sagicor Go-Mutual Balanced (TTD) Fund

Statement Of Cash Flows

(Expressed in Trinidad and Tobago Dollars)

	31-March-2025	31-March-2024	31-December -2024
Operating Activities			
Net Income/(loss) for the period	18,260	53,886	(67,957)
Adjustment for non-cash items:			
Interest Earned	(56,316)	(59,731)	(242,069)
Net fair value loss/ (gain) on financial assets	5,845	(29,372)	169,028
Changes in operating activities			
Interest received	30,740	29,920	243,210
Decrease in amount due from related parties	-	183,684	206,777
Increase/(decrease) in amount due to related parties	28,801	26,609	(2,793)
Increase in other liabilities	9,601	10,063	6,847
Net Cash Flow from Operating Activities	36,931	215,059	313,043
Investing Activities			
Purchases of financial assets	(348,000)	(543,834)	(643,834)
Maturity of financial assets	11,184	7,500	472,481
Net Cash Outflow from Investing Activities	(336,816)	(536,334)	(171,353)
Financing Activities			
Subcriptions	17,601	29,394	96,752
Redemptions	-	(6,795)	(18,839)
Net Cash Flow from Financing Activities	17,601	22,599	77,913
(Decrease)/Increase in Cash and Cash Equivalents	(282,284)	(298,676)	219,603
Cash and Cash Equivalents , Beginning Of Period	671,241	451,638	451,638
Cash and Cash Equivalents , End of Period	388,957	152,962	671,241

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.