Sagicor Go- Mutual Balanced (TTD) Fund

Interim Financial Statements

30 June 2026

(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-2026	30-June-2025	31 December 2025
Assets			
Financial Assets	6,145,328	5,596,274	6,016,991
Amount due from related parties	-	5,892	9,833
Cash and cash equivalents	681,813	164,821	303,741
Total Assets	6,827,141	5,766,987	6,330,565
Liabilities			
Amount due to related parties	23,955	26,933	17,603
Other liabilities	15,275	23,815	51,924
Total Liabilities	39,230	50,748	69,527
Unitholders' Balances			
Unitholders' Funds	6,604,059	5,548,303	6,153,377
Retained Earnings	183,852	167,936	107,661
Total Unitholders' Balances	6,787,911	5,716,239	6,261,038
Total Liabilities and Unitholders' Balances	6,827,141	5,766,987	6,330,565

Sagicor Go-Mutual Balanced (TTD) Fund

Statement of Comprehensive Income

(Expressed in Trinidad and Tobago Dollars)

	30-June-2026	30-June-2025	31 December 2025
Income			
Interest Income	131,777	117,748	250,217
Dividends	36,327	15,775	46,617
Fair Value Loss on Financial Assets	(4,348)	(998)	(146,590)
Total Income	163,756	132,525	150,244
Expenses			
Management Fees	50,010	55,964	104,197
Other operating expenses	37,555	35,783	65,544
Total Expenses	87,565	91,747	169,741
Net Income/ (loss) for the Period	76,191	40,778	(19,497)
Total Comprehensive Income/ (loss)	76,191	40,778	(19,497)

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 Jun 2026			
At 1 January 2026	6,153,377	107,661	6,261,038
Net loss for the Period		76,191	76,191
Transactions with Owners in their capacity as owners:-			
Subscriptions	493,619	-	493,619
Redemptions	(42,937)	-	(42,937)
Balance as at 30 June 2026	6,604,059	183,852	6,787,911
Period ended 30 Jun 2025			
At 1 January 2025	5,520,426	127,158	5,647,584
Net Income for the Period		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 Dec 2025			
At 1 January 2025	5,520,426	127,158	5,647,584
Net Income for the Period		(19,497)	(19,497)
Transactions with Owners in their capacity as owners:-			
Subscriptions	660,260	-	660,260
Redemptions	(27,309)	-	(27,309)
Balance as at 31 December 2025	6,153,377	107,661	6,261,038

Sagicor Go-Mutual Balanced (TTD) Fund

Statement Of Cash Flows

(Expressed in Trinidad and Tobago Dollars)

	30-June-2026	30-June-2025	31-December -2025
Operating Activities			
Net Income/(loss) for the period	76,191	40,778	(19,497)
Adjustment for non-cash items:			
Interest Earned	(131,777)	(117,748)	(250,217)
Net fair value loss on financial assets	4,348	998	146,590
Changes in operating activities			
Interest received	131,890	112,703	239,391
Decrease/(increase) in amount due from related parties	9,833	(5,892)	(9,833)
Increase/(decrease) in amount due to related parties	6,352	(428)	(9,758)
Decrease in other liabilities	(36,649)	(31,576)	(3,467)
Net Cash Flow from Operating Activities	60,188	(1,165)	93,209
Investing Activities			
Purchases of financial assets	(181,000)	(548,000)	(1,123,397)
Maturity of financial assets	48,202	14,868	29,737
Net Cash Outflow from Investing Activities	(132,798)	(533,132)	(1,093,660)
Financing Activities			
Subscriptions	493,619	42,791	660,260
Redemptions	(42,937)	(14,914)	(27,309)
Net Cash Flow from Financing Activities	450,682	27,877	632,951
Increase/(decrease) in Cash and Cash Equivalents	378,072	(506,420)	(367,500)
Cash and Cash Equivalents , Beginning Of Period	303,741	671,241	671,241
Cash and Cash Equivalents , End of Period	681,813	164,821	303,741

Sagicor Go-Mutual Balanced (TTD) Fund

Notes to the Financial Statements

General information

The Sagicor Go- Mutual Balanced (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 2025.