Sagicor Go- Mutual Balanced (TTD) Fund

Interim Financial Statements

30 September 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-September-2025	30-September-2024	31 December 2024
Assets			
Financial Assets	5,724,917	5,568,039	5,059,095
Amount due from related parties	15,849	-	-
Cash and cash equivalents	384,796	155,491	671,241
Total Assets	6,125,562	5,723,530	5,730,336
Liabilities			
Amount due to related parties	21,437	33,588	27,361
Other liabilities	38,007	27,498	55,391
Total Liabilities	59,444	61,086	82,752
Unitholders' Balances			
Unitholders' Funds	5,950,169	5,515,109	5,520,426
Retained Earnings	115,949	147,335	127,158
Total Unitholders' Balances	6,066,118	5,662,444	5,647,584
Total Liabilities and Unitholders' Balances	6,125,562	5,723,530	5,730,336

Sagicor Go-Mutual Balanced (TTD) Fund

Statement of Comprehensive Income

(Expressed in Trinidad and Tobago Dollars)

Income			
Interest Income	183,658	178,588	242,069
Dividends	25,575	24,575	49,350
Fair Value Loss on Financial Assets	(87,478)	(122,577)	(169,028)
Total Income	121,755	80,586	122,391
Expenses			
Management Fees	80,235	87,541	119,685
Other operating expenses	52,729	40,825	70,663
Total Expenses	132,964	128,366	190,348
Net Loss for the Period	(11,209)	(47,780)	(67,957)
Total Comprehensive Loss	(11,209)	(47,780)	(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 September 2025			
At 1st January 2025	5,520,426	127,158	5,647,584
Total comprehensive loss		(11,209)	(11,209)
Transactions with Owners in their capacity as owners:-			
Subscriptions	446,152	-	446,152
Redemptions	(16,409)	-	(16,409)
Balance as at 30 September 2025	5,950,169	115,949	6,066,118
Period ended 30 September 2024			
At 1st January 2024	5,442,513	195,115	5,637,628
Total comprehensive loss		(47,780)	(47,780)
Transactions with Owners in their capacity as owners:-			
Subscriptions	79,891	-	79,891
Redemptions	(7,295)	-	(7,295)
Balance as at 30 September 2024	5,515,109	147,335	5,662,444
Period ended 30 Dec 2024			
At 1st January 2024	5,442,513	195,115	5,637,628
Total comprehensive loss		(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)

	30-September-2025	30-September-2024	31-December -2024
Operating Activities			
Net Loss for the period	(11,209)	(47,780)	(67,957)
Adjustment for non-cash items:			
Interest Earned	(183,658)	(178,588)	(242,069)
Net fair value loss on financial assets	87,478	122,577	169,028
Changes in operating activities			
Interest received	152,305	150,775	243,210
(Increase)/decrease in amount due from related parties	(15,849)	206,777	206,777
(Decrease)/Increase in amount due to related parties	(5,924)	3,434	(2,793)
(Decrease)/ increase in other liabilities	(17,384)	(21,046)	6,847
Net cash (outflow)/inflow from operating activities	5,759	236,149	313,043
Cash flows from investing Activities			
Purchases of financial assets	(748,000)	(643,834)	(643,834)
Proceeds on disposal of financial assets	26,053	38,942	472,481
Net cash outflow from investing activities	(721,947)	(604,892)	(171,353)
Financing Activities			
Subcriptions	446,152	79,891	96,752
Redemptions	(16,409)	(7,295)	(18,839)
Net cash inflow from Financing Activities	429,743	72,596	77,913
Decrease in cash and cash Equivalents	(286,445)	(296,147)	219,603
Cash and cash Equivalents , beginning of period	671,241	451,638	451,638
Cash and Cash Equivalents , end of period	384,796	155,491	671,241

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 2024.