Sagicor Go- Mutual Bond (TTD) Fund

Interim Financial Statements

30 June 2025

(Expressed in Trinidad and Tobago Dollars)

Sagicor Go-Mutual Bond (TTD) Fund

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Sagicor Go-Mutual Bond (TTD) Fund

Statement of Financial Position

(Expressed in Trinidad and Tobago Dollars)

	30-June-2025	30-June-2024	31 December 2024
Assets			
Financial Assets	5,917,522	5,531,104	5,626,030
Amount due from related parties	96,886		38,020
Cash and cash equivalents	97,453	291,744	352,277
Total Assets	6,111,861	5,822,848	6,016,327
Liabilities			
Amount due to related parties	26,532	39,349	27,612
Other liabilities	23,836	14,713	52,984
Total Liabilities	50,368	54,062	80,596
Unitholders' Balances			
Unitholders' Funds	5,785,123	5,491,247	5,665,398
Retained Earnings	276,370	277,539	270,333
Total Unitholders' Balances	6,061,493	5,768,787	5,935,731
Total Liabilities and Unitholders' Balances	6,111,861	5,822,848	6,016,327

Sagicor Go-Mutual Bond (TTD) Fund

Statement of Comprehensive Income
(Expressed in Trinidad and Tobago Dollars)

	30-June-2025	30-June-2024	31 December 2024
Income			
Net Interest Income	144,986	129,591	274,459
Fair Value Loss on Financial Assets	(42,996)	(41,295)	(89,013)
Total Income	101,990	88,296	185,446
Expenses			
Management Fees	59,523	58,334	119,862
Other operating expenses	36,430	27,519	70,347
Total Expenses	95,953	85,853	190,209
Net Income/(Loss) for the Period	6,037	2,443	(4,763)
Total Comprehensive Income	6,037	2,443	(4,763)

Sagicor Go-Mutual Bond (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	5,665,398	270,333	5,935,731
Total comprehensive income	-	6,037	6,037
Transaction with owners in their capacity as owners:			
Subscriptions	217,130	-	217,130
Redemptions	(97,405)	-	(97,405)
Net Subscriptions of Units	119,725	-	119,725
Balance as at 30 June 2025	5,785,123	276,370	6,061,493
Period ended 30 June 2024			
At 1st January 2024	5,387,194	275,096	5,662,290
Total comprehensive income	-	2,443	2,443
Transaction with owners in their capacity as owners:			
Subscriptions	156,560	-	156,560
Redemptions	(52,507)	-	(52,507)
Net Subscriptions of Units	104,053	-	104,053
Balance as at 30 June 2024	5,491,247	277,539	5,768,786

Sagicor Go-Mutual Bond (TTD) Fund

Statement Of Cash Flows

(Expressed in Trinidad and Tobago Dollars)

	30-June-2025	30-June-2024
Operating Activities		
Net Income for the period	6,037	2,443
Adjustment for non-cash items:		
Interest Earned	(144,986)	(129,591)
Net fair value loss on financial assets	42,996	41,295
Changes in operating activities		
Interest received	143,262	130,427
(Increase)/decrease in amount due from related parties	(58,866)	3,037
(Decrease)/increase in amount due to related parties	(1,080)	8,763
Decrease in other liabilities	(29,148)	(32,162)
Net cash(outflow)/inflow from operating activities	(41,785)	24,212
Investing Activities		
Purchases of financial assets	(400,000)	(400,000)
Maturity of financial assets	67,236	52,500
Net cash outflow from Investing Activities	(332,764)	(347,500)
Financing Activities		
Subscriptions	217,130	156,560
Redemptions	(97,405)	(52,507)
Net cash inflow from Financing Activities	119,725	104,053
Decrease in Cash and Cash Equivalents	(254,824)	(219,236)
Cash and Cash Equivalents , Beginning Of Period	352,277	510,979
Cash and Cash Equivalents , End of Period	97,453	291,744

Sagicor Go-Mutual Bond (TTD) Fund

Notes to the Financial Statements

General information

The Sagicor Go- Mutual Bond (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 interim 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 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.