Sagicor Go- Mutual Bond (TTD) Fund

Interim Financial Statements

30 June 2026

(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-2026	30-June-2025	31 December 2025
Assets			
Financial Assets	6,553,262	5,917,522	5,974,524
Amount due from related parties	-	96,886	-
Cash and cash equivalents	85,848	97,453	314,797
Total Assets	6,639,110	6,111,861	6,289,321
Liabilities			
Amount due to related parties	24,234	26,532	19,969
Other liabilities	15,045	23,836	51,110
Total Liabilities	39,279	50,368	71,079
Unitholders' Balances			
Unitholders' Funds	6,221,062	5,785,123	5,892,953
Retained Earnings	378,769	276,370	325,289
Total Unitholders' Balances	6,599,831	6,061,493	6,218,242
Total Liabilities and Unitholders' Balances	6,639,110	6,111,861	6,289,321

Sagicor Go-Mutual Bond (TTD) Fund

Statement of Comprehensive Income

(Expressed in Trinidad and Tobago Dollars)

	30-June-2026	30-June-2025	31 December 2025
Income			
Net Interest Income	157,368	144,986	304,283
Fair Value loss on Financial Assets	(17,411)	(42,996)	(75,200)
Total Income	139,957	101,990	229,083
Expenses			
Management Fees	48,939	59,523	107,926
Other operating expenses	37,538	36,430	66,201
Total Expenses	86,477	95,953	174,127
Net Income for the Period	53,480	6,037	54,956
Total Comprehensive Income	53,480	6,037	54,956

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 2026			
At 1 January 2026	5,892,953	325,289	6,218,242
Net Income for the year	-	53,480	53,480
Transaction with owners in their capacity as owners:			
Subscriptions	420,169	-	420,169
Redemptions	(92,060)	-	(92,060)
Net Subscriptions of Units	328,108	-	328,109
Balance as at 30 June 2026	6,221,062	378,769	6,599,831
Period ended 30 June 2025			
At 1 January 2025	5,665,398	270,333	5,935,731
Net Income for the year	-	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 31 Dec 2025			
At 1 January 2025	5,665,398	270,333	5,935,731
Net Income for the year	-	54,956	54,956
Transaction with owners in their capacity as owners:			
Subscriptions	472,960	-	472,960
Redemptions	(245,405)	-	(245,405)
Net Subscriptions of Units	227,555	-	227,555
Balance as at 31 December 2025	5,892,953	325,289	6,218,242

Sagicor Go-Mutual Bond (TTD) Fund

Statement Of Cash Flows

(Expressed in Trinidad and Tobago Dollars)

	30-Jun-2026	30-Jun-2025	31-Dec -2025
Operating Activities			
Net Income for the period	53,480	6,037	54,956
Adjustment for non-cash items:			
Interest Earned	(157,368)	(144,986)	(304,283)
Net fair value losses on financial assets	17,411	42,996	75,200
Changes in operating activities			
Interest received	154,981	143,262	296,114
(Decrease)/increase in amount due from related parties	-	(58,866)	38,020
Increase/(decrease) in amount due to related parties	4,265	(1,080)	(7,643)
Decrease in other liabilities	(36,064)	(29,148)	(1,873)
Net Cash Flow from Operating Activities	36,705	(41,785)	150,491
Investing Activities			
Purchases of financial assets	(661,000)	(400,000)	(550,000)
Sale /maturity of financial assets	67,237	67,236	134,474
Net Cash Flow from Investing Activities	(593,763)	(332,764)	(415,526)
Financing Activities			
Subscriptions	420,169	217,130	(245,405)
Redemptions	(92,060)	(97,405)	472,960
Net Cash Flow from Financing Activities	328,109	119,725	227,555
Decrease in Cash and Cash Equivalents	(228,949)	(254,823)	(37,480)
Cash and Cash Equivalents , Beginning Of Period	314,797	352,277	352,277
Cash and Cash Equivalents , End of Period	85,848	97,453	314,797

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 2025.