Sagicor Go- Mutual Bond (TTD) Fund

Interim Financial Statements

30 September 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-September-2025	30-September-2024	31 December 2024
Assets			
Financial Assets	6,118,878	5,802,472	5,626,030
Amount due from related parties	-	-	38,020
Cash and cash equivalents	63,922	110,443	352,277
Total Assets	6,182,800	5,912,915	6,016,327
Liabilities			
Amount due to related parties	81,113	36,376	27,612
Other liabilities	38,028	27,179	52,984
Total Liabilities	119,141	63,555	80,596
Unitholders' Balances			
Unitholders' Funds	5,756,776	5,538,760	5,665,398
Retained Earnings	306,883	310,600	270,333
Total Unitholders' Balances	6,063,659	5,849,360	5,935,731
Total Liabilities and Unitholders' Balances	6,182,800	5,912,915	6,016,327

Sagicor Go-Mutual Bond (TTD) Fund

Statement of Comprehensive Income

(Expressed in Trinidad and Tobago Dollars)

	30-September-2025	30-September-2024	31 December 2024
Income			
Net Interest Income	225,409	199,058	274,459
Fair Value loss on Financial Assets	(51,578)	(34,216)	(89,013)
Total Income	173,831	164,842	185,446
Expenses			
Management Fees	83,921	88,512	119,862
Other operating expenses	53,360	40,826	70,347
Total Expenses	137,281	129,338	190,209
Net Income/(Loss) for the Period	36,550	35,504	(4,763)
Total Comprehensive Income/ (Loss)	36,550	35,504	(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 September 2025			
At 1st January 2025	5,665,398	270,333	5,935,731
Net Income for the year	-	36,550	36,550
Transaction with owners in their capacity as owners:			
Subscriptions	278,783	-	278,783
Redemptions	(187,405)	-	(187,405)
Net Subscriptions of Units	91,378	-	91,378
Balance as at 30th Sep 2025	5,756,776	306,883	6,063,659
Period ended 30 September 2024			
At 1st January 2024	5,387,194	275,096	5,662,290
Net Income for the year	-	35,504	35,504
Transaction with owners in their capacity as owners:			
Subscriptions	218,523	-	218,523
Redemptions	(66,957)	-	(66,957)
Net Subscriptions of Units	151,566	-	151,566
Balance as at 30th September 2024	5,538,760	310,600	5,849,360
Period ended 31 Dec 2024			
At 1st January 2024	5,387,194	275,096	5,662,290
Net Loss for the year	-	(4,763)	(4,763)
Transaction with owners in their capacity as owners:			
Subscriptions	357,012	-	357,012
Redemptions	(78,808)	-	(78,808)
Net Subscriptions of Units	278,204	-	278,204
Balance as at 31st December 2024	5,665,398	270,333	5,935,731

Sagicor Go-Mutual Bond (TTD) Fund

Statement Of Cash Flows

(Expressed in Trinidad and Tobago Dollars)

	30-Sep-2025	30-Sep-2024	31-Dec -2024
Operating Activities			
Net Income for the period	36,550	35,504	(4,763)
Adjustment for non-cash items:			
Interest Earned	(225,409)	(199,058)	(274,459)
Net fair value losses on financial assets	51,578	34,216	89,013
Changes in operating activities			
Interest received	153,877	133,102	272,782
Decrease/(increase) in amount due from related parties	38,020	3,037	(34,982)
Increase/(decrease) in amount due to related parties	53,501	5,790	(2,974)
(Decrease)/increase in other liabilities	(14,956)	(19,696)	6,109
Net Cash Flow from Operating Activities	93,161	(7,105)	50,726
Investing Activities			
Purchases of financial assets	(550,000)	(600,000)	(600,000)
Maturity of financial assets	77,106	55,001	112,368
Net Cash Flow from Investing Activities	(472,894)	(544,999)	(487,632)
Financing Activities			
Subscriptions	278,783	218,525	(78,808)
Redemptions	(187,405)	(66,957)	357,012
Net Cash Flow from Financing Activities	91,378	151,568	278,204
Decrease in Cash and Cash Equivalents	(288,355)	(400,536)	(158,702)
Cash and Cash Equivalents , Beginning Of Period	352,277	510,979	510,979
Cash and Cash Equivalents , End of Period	63,922	110,443	352,277

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.