Sagicor Go- Mutual Bond (USD) Fund

Interim Financial Statements

30 June 2025

(Expressed in United States Dollars)

Sagicor Go-Mutual Bond (USD) Fund

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Sagicor Go-Mutual Bond (USD) Fund

Statement of Financial Position

(Expressed in United States Dollars)

	30-June-2025	30-June-2024	31 December 2024
Assets			
Financial Assets	484,665	1,040,754	1,099,882
Cash and cash equivalents	657,497	57,628	34,920
Due from related parties	331	159	504
Total Assets	1,142,493	1,098,541	1,135,306
Liabilities			
Amount due to related parties	5,229	7,151	4,944
Other liabilities	1,884	1,666	6,107
Total Liabilities	7,113	8,817	11,051
Unitholders' Balances			
Unitholders' Funds	1,058,283	1,043,702	1,055,409
Retained Earnings	77,097	46,022	68,846
Total Unitholders' Balances	1,135,380	1,089,724	1,124,255
Total Liabilities and Unitholders' Balances	1,142,493	1,098,541	1,135,306

Sagicor Go-Mutual Bond (USD) Fund

Statement of Comprehensive Income

(Expressed in United States Dollars)

	30-June-2025	30-June-2024	31 December 2024
Income			
Net Interest Income	18,803	33,240	68,022
Fair Value gains/ (losses) on Financial Asset	5,798	(3,886)	682
Total Income	24,601	29,354	68,704
Expenses			
Management Fees	11,612	11,053	22,365
Other operating expenses	4,738	3,507	8,721
Total Expenses	16,350	14,560	31,086
Net Income for the Period	8,251	14,794	37,618
Total Comprehensive Income	8,251	14,794	37,618

Sagicor Go-Mutual Bond (USD) Fund

Statement of Changes in Unitholders' Capital and Reserves

(Expressed in United States Dollars)

	Unitholders's Funds	Retained Earnings	TOTAL
Period ended 30 June 2025			
At 1st January 2025	1,055,409	68,846	1,124,255
Total comprehensive income	-	8,251	8,251
Subscriptions	2,874	-	2,874
Balance as at 30 June 2025	1,058,283	77,097	1,135,380
Period ended 30 June 2024			
At 1st January 2024	1,041,669	31,228	1,072,897
Total comprehensive income		14,794	14,794
Subscriptions	2,033	-	2,033
Balance as at 30 June 2024	1,043,702	46,022	1,089,724

Sagicor Go-Mutual Bond (USD) Fund

Statement Of Cash Flows
(Expressed in United States Dollars)

	30-June-2025	30-June-2024
Operating Activities		
Net Income for the period	8,251	14,794
Adjustment for non-cash items:		
Interest Earned	(18,803)	(33,240)
Net fair value (gain)/loss on financial assets	(5,798)	3,886
Changes in operating activities:		
Interest received	34,819	33,474
Decrease/(increase) in amount due from related partie	173	(159)
Increase in amount due to related parties	285	1,386
Decrease in other liabilities	(4,224)	(2,756)
Net Cash Flow from Operating Activities	14,703	17,385
Investing Activities		
Purchases of financial assets	(400,000)	-
Maturities of financial assets	1,005,000	5,000
Net Cash Flow from Investing Activities	605,000	5,000
Financing Activities		
Subscriptions	2,874	2,033
Net Cash Flow from Financing Activities	2,874	2,033
Increase in Cash and Cash Equivalents	622,577	24,418
Cash and Cash Equivalents , Beginning Of Period	34,920	33,210
Cash and Cash Equivalents , End of Period	657,497	57,628

Sagicor Go-Mutual Bond (USD) Fund

Notes to the Financial Statements

General information

The Sagicor Go- Mutual Bond (USD) 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.