# Sagicor Go- Mutual Bond (USD) Fund

## Interim Financial Statements

## 30 June 2026

*(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-2026 | 30-June-2025 | 31 December 2025 |
|---|---|---|---|
| **Assets** | | | |
| Financial Assets | 755,635 | 484,665 | 1,139,806 |
| Cash and cash equivalents | 433,319 | 657,497 | 25,294 |
| Due from related parties | - | 331 | - |
| **Total Assets** | 1,188,954 | 1,142,493 | 1,165,100 |
| | | | |
| **Liabilities** | | | |
| Amount due to related parties | 3,908 | 5,229 | 3,870 |
| Other liabilities | 3,662 | 1,884 | 7,044 |
| | | | |
| **Total Liabilities** | 7,570 | 7,113 | 10,914 |
| | | | |
| Unitholders' Balances | | | |
| Unitholders' Funds | 1,059,429 | 1,058,283 | 1,057,689 |
| Retained Earnings | 121,955 | 77,097 | 96,497 |
| | | | |
| **Total Unitholders' Balances** | 1,181,384 | 1,135,380 | 1,154,186 |
| | | | |
| **Total Liabilities and Unitholders' Balances** | 1,188,954 | 1,142,493 | 1,165,100 |

# Sagicor Go-Mutual Bond (USD) Fund

## Statement of Comprehensive Income

*(Expressed in United States Dollars)*

| | 30-June-2026 | 30-June-2025 | 31 December 2025 |
|---|---|---|---|
| **Income** | | | |
| Net Interest Income | 40,017 | 18,803 | 46,536 |
| Fair value gains on financial assets | 52 | 5,798 | 12,799 |
| | | | |
| **Total Income** | 40,069 | 24,601 | 59,335 |
| | | | |
| **Expenses** | | | |
| Management Fees | 8,936 | 11,612 | 20,646 |
| Other operating expenses | 5,675 | 4,738 | 11,038 |
| | | | |
| **Total Expenses** | 14,611 | 16,350 | 31,684 |
| | | | |
| | | | |
| **Net Income for the Period** | 25,458 | 8,251 | 27,651 |
| | | | |
| **Total Comprehensive Income** | 25,458 | 8,251 | 27,651 |

# Sagicor Go-Mutual Bond (USD) Fund

## Statement of Changes in Unitholders' Capital and Reserves

*(Expressed in United States Dollars)*

| | Unitholders Funds | Retained Earnings | TOTAL |
|---|---|---|---|
| **Period ended 30 June 2026** | | | |
| At 1 January 2026 | 1,057,689 | 96,497 | 1,154,186 |
| Net Income for the period | - | 25,458 | 25,458 |
| | | | |
| Transactions with owners in their capacity as owners | | | |
| Subscriptions | 2,063 | - | 2,063 |
| Redemptions | (323) | - | (323) |
| | | | |
| Balance as at 30 June 2026 | 1,059,429 | 121,955 | 1,181,384 |
| | | | |
| **Period ended 30 June 2025** | | | |
| At 1 January 2025 | 1,055,409 | 68,846 | 1,124,255 |
| Net Income for the period | | 8,251 | 8,251 |
| | - | | |
| Transactions with owners in their capacity as owners | | | |
| Subscriptions | 2,874 | - | 2,874 |
| | | | |
| Balance as at 30 June 2025 | 1,058,283 | 77,097 | 1,135,380 |
| | | | |
| **Period ended 31 Dec 2025** | | | |
| At 1 January 2025 | 1,055,409 | 68,846 | 1,124,255 |
| Net Income for the period | | 27,651 | 27,651 |
| | | | |
| Transactions with owners in their capacity as owners | | | |
| Subscriptions | 3,088 | - | 3,088 |
| Redemptions | (808) | - | (808) |
| | | | |
| Balance as at 31 December 2025 | 1,057,689 | 96,497 | 1,154,186 |

# Sagicor Go-Mutual Bond (USD) Fund

## Statement Of Cash Flows
*(Expressed in United States Dollars)*

| | 30-June-2026 | 30-June-2025 | 31-Dec -2025 |
|---|---|---|---|
| **Operating Activities** | | | |
| Net Income for the period | 25,458 | 8,251 | 27,651 |
| Adjustment for non-cash items: | | | |
| Interest Earned | (40,017) | (18,803) | (46,536) |
| Net fair value gains on financial assets | (52) | (5,798) | (12,799) |
| Changes in operating activities | | | |
| Interest received | 53,656 | 34,819 | 43,838 |
| Increase in amount due from related parties | - | 173 | 504 |
| Increase/(decrease) in amount due to related parties | 38 | 285 | (1,073) |
| (Decrease)/increase in other liabilities | (3,382) | (4,224) | 935 |
| | | | |
| **Net Cash Flow from Operating Activities** | 35,701 | 14,703 | 12,520 |
| | | | |
| **Investing Activities** | | | |
| Purchases of financial assets | (34,416) | (400,000) | (1,093,426) |
| Maturities/sales of financial assets | 405,000 | 1,005,000 | 1,069,000 |
| | | | |
| **Net Cash Flow from Investing Activities** | 370,584 | 605,000 | (24,426) |
| | | | |
| **Financing Activities** | | | |
| Subscriptions | 2,063 | 2,874 | 3,088 |
| Redemptions | (323) | - | (808) |
| | | | |
| **Net Cash Flow from Financing Activities** | 1,740 | 2,874 | 2,280 |
| | | | |
| **Increase in Cash and Cash Equivalents** | 408,025 | 622,577 | (9,626) |
| | | | |
| **Cash and Cash Equivalents , Beginning Of Period** | 25,294 | 34,920 | 34,920 |
| | | | |
| **Cash and Cash Equivalents , End of Period** | 433,319 | 657,497 | 25,294 |

# 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 2025.