Sagicor Go- Mutual Bond (USD) Fund

Interim Financial Statements

30 September 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-September-2025	30-September-2024	31 December 2024
Assets			
Financial Assets	1,133,578	1,078,124	1,099,882
Cash and cash equivalents	15,549	33,816	34,920
Due from related parties	-	-	504
Total Assets	1,149,127	1,111,940	1,135,306
Liabilities			
Amount due to related parties	3,765	6,051	4,944
Other liabilities	3,464	3,180	6,107
Total Liabilities	7,229	9,231	11,051
Unitholders' Balances			
Unitholders' Funds	1,057,689	1,053,577	1,055,409
Retained Earnings	84,209	49,132	68,846
Total Unitholders' Balances	1,141,898	1,102,709	1,124,255
Total Liabilities and Unitholders' Balances	1,149,127	1,111,940	1,135,306

Sagicor Go-Mutual Bond (USD) Fund

Statement of Comprehensive Income

(Expressed in United States Dollars)

	30-September-2025	30-September-2024	31 December 2024
Income			
Net Interest Income	26,038	50,366	68,022
Fair Value gain/ (losses) on Financial Assets	12,442	(10,872)	682
Total Income	38,480	39,494	68,704
Expenses			
Management Fees	16,191	16,248	22,365
Other operating expenses	6,926	5,342	8,721
Total Expenses	23,117	21,590	31,086
Net Income for the Period	15,363	17,904	37,618
Total Comprehensive Income	15,363	17,904	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 September 2025			
At 1st January 2025	1,055,409	68,846	1,124,255
Net Income for the period	-	15,363	15,363
Transactions with owners in their capacity as owners			
Subscriptions	3,088	-	3,088
Redemptions	(808)	-	(808)
Balance as at 30th September 2025	1,057,689	84,209	1,141,898
Period ended 30 September 2024			
At 1st January 2024	1,041,669	31,228	1,072,897
Net Income for the period		17,904	17,904
Transactions with owners in their capacity as owners			
Subscriptions	12,797	-	12,797
Redemptions	(889)	-	(889)
Balance as at 30th September 2024	1,053,577	49,132	1,102,709
Period ended 31 Dec 2024			
At 1st January 2024	1,041,669	31,228	1,072,897
Net Income for the period		37,618	37,618
Transactions with owners in their capacity as owners			
Subscriptions	14,629	-	14,629
Redemptions	(889)	-	(889)
Balance as at 31st December 2024	1,055,409	68,846	1,124,255

Sagicor Go-Mutual Bond (USD) Fund

Statement Of Cash Flows
(Expressed in United States Dollars)

	30-September-2025	30-September-2024	31-Dec -2024
Operating Activities			
Net Income for the period	15,363	17,904	37,618
Adjustment for non-cash items:			
Interest Earned	(26,038)	(50,366)	(68,022)
Net fair value (gain)/loss on financial assets	(12,442)	10,872	(682)
Changes in operating activities			
Interest received	32,362	65,244	67,696
Decrease in amount due from related parties	504	-	(504)
(Decrease) in amount due to related parties	(1,178)	288	(821)
Increase in other liabilities	(2,643)	(1,242)	1,685
Net Cash Flow from Operating Activities	5,928	42,700	36,970
Investing Activities			
Purchases of financial assets	(1,091,579)	(59,002)	(59,000)
Maturities of financial assets	1,064,000	5,000	10,000
Net Cash Flow from Investing Activities	(27,579)	(54,002)	(49,000)
Financing Activities			
Subscriptions	3,088	12,797	14,630
Redemptions	(808)	(889)	(890)
Net Cash Flow from Financing Activities	2,280	11,908	13,740
(Decrease)/increase in Cash and Cash Equivalents	(19,371)	606	1,710
Cash and Cash Equivalents , Beginning Of Period	34,920	33,210	33,210
Cash and Cash Equivalents , End of Period	15,549	33,816	34,920

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.