Sagicor Go- Mutual Equity (TTD) Fund

Interim Financial Statements

30th September 2025

(Expressed in Trinidad and Tobago Dollars)

Sagicor Go-Mutual Equity (TTD) Fund

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Sagicor Go-Mutual Equity (TTD) Fund

Statement of Financial Position

(Expressed in Trinidad and Tobago Dollars)

	30-September-2025	30-September-2024	31 December 2024
Assets			
Cash and cash equivalents	810	230	125
Total Assets	810	230	125
Unitholders' Balances and reserves			
Unitholders' Funds	3,000	2,000	2,000
Retained Earnings	(2,190)	(1,770)	(1,875)
Total Unitholders' Balances	810	230	125
Total Liabilities and Unitholders' Balances	810	230	125

Sagicor Go-Mutual Equity (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	-	-	-
Total Income	-	-	-
Expenses			
Other operating expenses	(315)	(340)	(445)
Total Expenses	(315)	(340)	(445)
Net Loss for the Period	(315)	(340)	(445)
Total Comprehensive Loss for the period	(315)	(340)	(445)

Sagicor Go-Mutual Equity (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	2,000	(1,875)	125
Subscriptions	1,000	-	1,000
Net Loss for the period	-	(315)	(315)
Balance as at 30th September 2025	3,000	(2,190)	810
Period ended 30 September 2024			
At 1st January 2024	2,000	(1,430)	570
Net Loss for the period	-	(340)	(340)
Balance as at 30th September 2024	2,000	(1,770)	230
Period ended 30 Dec 2024			
At 1st January 2024	2,000	(1,430)	570
Net Loss for the period	-	(445)	(445)
Balance as at 31st December 2024	2,000	(1,875)	125

Sagicor Go-Mutual Equity (TTD) Fund

Statement Of Cash Flows

(Expressed in Trinidad and Tobago Dollars)

	30-September-2025	31-September-2024	31-Dec -2024
Operating Activities			
Net Income for the period	(315)	(340)	(445)
	(315)	(340)	(445)
Financing Activities			
Subscriptions	1,000	-	-
Net Cash Flow from Financing Activities	1,000	-	-
(Decrease)/Increase in Cash and Cash Equivalents	685	(340)	(445)
Cash and Cash Equivalents , Beginning Of Period	125	570	570
Cash and Cash Equivalents , End of Period	810	230	125

Sagicor Go-Mutual Equity (TTD) Fund

Notes to the Financial Statements

General information

The Sagicor Go- Mutual Equity (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 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 interim 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
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