# Sagicor Go- Mutual Equity (TTD) Fund

## Interim Financial Statements

## 30 June 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-June-2025 | 30-June-2024 | 31 December 2024 |
|---|---|---|---|
| **Assets** | | | |
| Cash and cash equivalents | 915 | 335 | 125 |
| | | | |
| **Total Assets** | 915 | 335 | 125 |
| | | | |
| **Unitholders' Balances and reserves** | | | |
| Unitholders' Funds | 3,000 | 2,000 | 2,000 |
| Retained Earnings | (2,085) | (1,665) | (1,875) |
| | | | |
| **Total Unitholders' Balances** | 915 | 335 | 125 |
| | | | |
| **Total Liabilities and Unitholders' Balances** | 915 | 335 | 125 |

# Sagicor Go-Mutual Equity (TTD) Fund

## Statement of Comprehensive Income
*(Expressed in Trinidad and Tobago Dollars)*

| | 30-June-2025 | 30-June-2024 | 31 December 2024 |
|---|---|---|---|
| **Income** | | | |
| Net Interest Income | - | - | - |
| | | | |
| | | | |
| **Total Income** | - | - | - |
| | | | |
| **Expenses** | | | |
| Other operating expenses | (210) | (235) | (445) |
| | | | |
| **Total Expenses** | (210) | (235) | (445) |
| | | | |
| | | | |
| **Net Loss for the Period** | (210) | (235) | (445) |
| | | | |
| **Total Comprehensive Loss for the period** | (210) | (235) | (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 June 2025** | | | |
| At 1st January 2025 | 2,000 | (1,875) | 125 |
| Total comprehensive loss | - | (210) | (210) |
| Transactions with Owners in their capacity as owners:- | | | |
| Subscriptions | 1,000 | | 1,000 |
| Balance as at 30 June 2025 | 3,000 | (2,085) | 915 |
| | | | |
| **Period ended 30 June 2024** | | | |
| At 1st January 2024 | 2,000 | (1,430) | 570 |
| Total comprehensive loss | | (235) | (235) |
| Balance as at 30 June 2024 | 2,000 | (1,665) | 335 |

# Sagicor Go-Mutual Equity (TTD) Fund

## Statement Of Cash Flows

*(Expressed in Trinidad and Tobago Dollars)*

| | 30-June-2025 | 30-June-2024 |
|---|---|---|
| **Operating Activities** | | |
| Net Income for the period | (210) | (235) |
| | | |
| | (210) | (235) |
| **Financing Activities** | | |
| Subscriptions | 1,000 | - |
| | | |
| **Net Cash inflow from Financing Activities** | 1,000 | - |
| | | |
| **Increase in cash and cash equivalents** | 790 | (235) |
| | | |
| **Cash and cash equivalents , beginning of period** | 125 | 570 |
| | | |
| **Cash and cash equivalents , end of period** | 915 | 335 |

# 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
.