Sagicor TT$ FIXED INCOME FUND

Interim Financial Statements

30 June 2026

(Expressed in Trinidad and Tobago Dollars)

Sagicor TT$ Fixed Income Fund

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Sagicor TT$ Fixed Income Fund

Statement of Financial Position

(Expressed in Trinidad and Tobago Dollars)

	30-June-2026	30-June-2025	31 December 2025
Assets			
Financial Assets	28,629,253	28,344,909	27,751,755
Prepayments and other receivables	-	41,724	-
Cash and cash equivalents	1,246,564	5,853,397	1,827,544
Total Assets	29,875,817	34,240,030	29,579,299
Liabilities			
Amount due to related parties	5,760	1,007	6,060
Other liabilities	347,947	24,211	325,734
Total Liabilities	353,707	25,218	331,794
Unitholders' Balances			
Unitholders' Funds	24,842,655	30,145,963	24,908,251
Retained Earnings	4,679,455	4,068,849	4,339,254
Total Unitholders' Balances	29,522,110	34,214,812	29,247,505
Total Liabilities and Unitholders' Balances	29,875,817	34,240,030	29,579,299

Sagicor TT$ Fixed Income Fund

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

	30-June-2026	30-June-2025	31 December 2025
Income			
Net Interest Income	696,089	749,022	1,467,244
Fair Value (loss)/ gains on Financial Assets	(128,865)	426,206	448,501
Exchange (loss)/ gain	(13,119)	(3,797)	10,045
Realised gain	4,002	-	4,828
Total Income	558,107	1,171,431	1,930,618
Expenses			
Other operating expenses	(93,063)	(88,463)	(433,063)
Total Expenses	(93,063)	(88,463)	(433,063)
Net Income for the Period	465,044	1,082,968	1,497,555
Total Comprehensive Income	465,044	1,082,968	1,497,555

Sagicor TT$ Fixed Income 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 2026			
At 1 January 2026	24,908,251	4,339,254	29,247,505
Total comprehensive income	-	465,044	465,044
Transactions with unitholders in their capacity as unitholders:			
Subscriptions	331,923	-	331,923
Redemptions	(397,519)	-	(397,519)
Distributions paid to unitholders	-	(124,843)	(124,843)
Balance as at 30 June 2026	24,842,655	4,679,455	29,522,110
Period ended 30 June 2025			
At 1 January 2025	30,211,006	3,135,687	33,346,693
Total comprehensive income	-	1,082,968	1,082,968
Transactions with unitholders in their capacity as unitholders:			
Subscriptions	386,190	-	386,190
Redemptions	(451,233)	-	(451,233)
Distributions paid to unitholders	-	(149,806)	(149,806)
Balance as at 30 June 2025	30,145,963	4,068,849	34,214,812
Period ended 31 December 2025			
At 1 January 2025	30,211,006	3,135,687	33,346,693
Total comprehensive income	-	1,497,555	1,497,555
Transactions with unitholders in their capacity as unitholders:			
Subscriptions	746,126	-	746,126
Redemptions	(6,048,881)	-	(6,048,881)
Distributions paid to unitholders	-	(293,988)	(293,988)
Balance as at 31 December 2025	24,908,251	4,339,254	29,247,505

Sagicor TT$ Fixed Income Fund

Statement Of Cash Flows

(Expressed in Trinidad and Tobago Dollars)

	30-June-2026	30-June-2025	31-December-2025
Operating Activities			
Net Income for the period	465,044	1,082,968	1,497,555
Adjustment for non-cash items:			
Interest Earned	(696,089)	(749,022)	(1,466,950)
Foreign exchange losses/(gains)	13,119	3,797	(10,045)
Net fair value gains on financial assets	128,865	(426,206)	(448,501)
Realised gains	(4,002)		(4,828)
Changes in operating activities			
Interest received	724,143	779,730	1,483,543
Decrease in amount due from related parties	-	-	-
(Decrease)/increase in amount due to related parties	(300)	(2,270)	2,783
Increase/(decrease) in other liabilites	22,213	(28,530)	272,993
Increase in prepayment and other receivables	-	(41,724)	-
Net Cash Flow from Operating Activities	652,994	618,743	1,326,550
Investing Activities			
Purchases of financial assets	(2,066,248)	(3,586,000)	(5,501,898)
Disposal of financial assets	1,022,714	5,662,808	8,226,940
Net Cash Flow from Investing Activities	(1,043,534)	2,076,808	2,725,042
Financing Activities			
Subscriptions	331,923	386,190	746,126
Redemptions	(397,519)	(451,233)	(6,048,881)
Distributions paid	(124,843)	(149,806)	(293,988)
Net Cash Flow from Financing Activities	(190,439)	(214,849)	(5,596,743)
Increase/(Decrease) in Cash and Cash Equivalents	(580,980)	2,480,702	(1,545,151)
Cash and Cash Equivalents , Beginning Of Period	1,827,544	3,372,695	3,372,695
Cash and Cash Equivalents , End of Period	1,246,564	5,853,397	1,827,544

Sagicor TT$ Fixed Income Fund
Notes to the Financial Statements

General information

The Sagicor TT$ Fixed Income Fund ("the Fund") is an open-ended fund which was established by Sagicor Asset Management (Trinidad and Tobago) Limited (SAMTT), formerly Sagicor Merchant Limited, under a Trust Deed on 29 September 2008. The Company is now known as Sagicor Investments Trinidad & Tobago Limited (SITTL) as the name changed in 2020.

Summary of significant accounting policies

Basis of preparation

These 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 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.