Sagicor US$ GLOBAL BALANCED FUND

Interim Financial Statements

30 June 2026

(Expressed in United States Dollars)

Sagicor US$ Global Balanced Fund

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Sagicor US$ Global Balanced Fund

Statement of Financial Position
(Expressed in United States Dollars)

	30-June-2026	30-June-2025	31 December 2025
Assets			
Financial Assets	1,902,410	1,514,381	1,744,396
Cash and cash equivalents	115,284	73,419	59,457
Amounts due from related parties	-	23,792	438
Total Assets	2,017,694	1,611,592	1,804,291
Liabilities			
Amount due to related parties	37,534	811	17,898
Other liabilities	2,750	3,128	8,807
Total Liabilities	40,284	3,939	26,705
Unitholders' Balances			
Unitholders' Funds	1,133,160	1,003,604	1,070,291
Retained Earnings	844,250	604,049	707,295
Total Unitholders' Balances	1,977,410	1,607,653	1,777,586
Total Liabilities and Unitholders' Balances	2,017,694	1,611,592	1,804,291

Sagicor US$ Global Balanced Fund

Statement of Comprehensive Income
(Expressed in United States Dollars)

	30-June-2026	30-June-2025	31 December 2025
Income			
Net Interest and Dividend Income	27,935	24,928	44,596
Realised gain/(loss) on disposal of financial assets	5,531	(574)	37,552
Fair Value gains on financial assets	143,275	120,303	195,981
Total Income	176,741	144,657	278,129
Expenses			
Management Fees	(18,117)	(25,117)	(42,205)
Other operating expenses	(21,669)	(16,389)	(29,527)
Total Expenses	(39,786)	(41,506)	(71,732)
Net Income for the Period	136,955	103,151	206,397
Total Comprehensive Income	136,955	103,151	206,397

Sagicor US$ Global Balanced Fund

Statement of Changes in Unitholders' Capital and Reserves
(Expressed in United States Dollars)

	Unitholders's Funds	Retained Earnings	TOTAL
Period ended 30 June 2026			
At 1 January 2026	1,070,291	707,295	1,777,586
Total comprehensive income	-	136,955	136,955
Transactions with unitholders in their capacity as unitholders:			
Subscriptions	62,869	-	62,869
Balance as at 30 June 2026	1,133,160	844,250	1,977,410
Period ended 30 June 2025			
At 1 January 2025	966,961	500,898	1,467,859
Total comprehensive income	-	103,151	103,151
Transactions with unitholders in their capacity as unitholders:			
Subscriptions	36,643	-	36,643
Balance as at 30 June 2025	1,003,604	604,049	1,607,653
Period ended 31 December 2025			
At 1 January 2025	966,961	500,898	1,467,859
Total comprehensive income	-	206,397	206,397
Transactions with unitholders in their capacity as unitholders:			
Subscriptions	106,424	-	106,424
Redemptions	(3,094)	-	(3,094)
Balance as at 31 December 2025	1,070,291	707,295	1,777,586

Sagicor US$ Global Balanced Fund

Statement Of Cash Flows
(Expressed in United States Dollars)

	30-June-2026	30-June-2025	31-December-2025
Operating Activities			
Net profit for the period	136,955	103,151	206,397
Adjustment for non-cash items:			
Interest Earned	(27,935)	(24,928)	(44,596)
Net fair value gains of financial assets	(143,275)	(120,303)	(233,533)
Realised gain on disposal of financial assets	(5,531)		
Changes in operating activities			
Interest received	27,952	28,157	47,276
Increase/(drecrease) in amount due to/from related parties	20,074	(162,840)	(122,399)
Increase/(decrease) in other liabilites	(6,057)	(2,930)	2,749
Net Cash inflow/(outflow) from Operating Activities	2,183	(179,693)	(144,106)
Investing Activities			
Purchase of financial assets	(58,045)	(123,487)	(315,683)
Proceeds from sale of financial assets	48,820	315,415	391,375
Net Cash (outflow)/inflow from Investing Activities	(9,225)	191,928	75,692
Financing Activities			
Subscriptions	62,869	36,643	106,424
Redemptions	-	-	(3,094)
Net Cash inflow from Financing Activities	62,869	36,643	103,330
Increase in Cash and Cash Equivalents	55,827	48,878	34,916
Cash and Cash Equivalents , Beginning Of Period	59,457	24,541	24,541
Cash and Cash Equivalents , End of Period	115,284	73,419	59,457

Sagicor US$ Global Balanced Fund
Notes to the Financial Statements

General information

The Sagicor US$ Global Balanced Fund ("the Fund") is an open-ended fund which was established by Sagicor Investments Trinidad & Tobago Limited (SITTL), formerly Sagicor Asset Management (Trinidad and Tobago) Limited, under a Trust Deed on 29 September 2008.

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.