



Roytrin Mutual Income & Growth Fund

Statement of Financial Position

Expressed in Trinidad and Tobago Dollars	Unaudited 30 June 2024 \$	Unaudited 30 June 2023 \$	Audited 31 Dec 2023 \$
Assets			
Investment securities	1,776,899,002	1,754,963,182	1,678,519,023
Interest income receivable	5,868,909	6,036,564	6,249,669
Other receivables	22,079,878	83,324,388	3,127,670
Cash and cash equivalents	61,532,003	86,811,474	171,824,145
Total assets	<u>1,866,379,792</u>	<u>1,931,135,608</u>	<u>1,859,720,507</u>
Liabilities			
Distributions payable	507,061	527,893	803,550
Management fees payable	512,131	312,041	511,166
Other payables	190,430	19,857,167	220,531
Total liabilities	<u>1,209,622</u>	<u>20,697,101</u>	<u>1,535,247</u>
Net assets attributable to unitholders	<u>1,865,170,170</u>	<u>1,910,438,507</u>	<u>1,858,185,260</u>
Number of participating units	<u>553,327,926</u>	<u>562,009,754</u>	<u>559,102,330</u>
Net asset value per unit	<u>3.371</u>	<u>3.399</u>	<u>3.324</u>

 Trustee  Trustee

Roytrin Mutual US\$ Income & Growth Fund

Statement of Financial Position

Expressed in United States Dollars	Unaudited 6 months to 30 June 2024 \$	Unaudited 6 months to 30 June 2023 \$	Audited 12 months to 31 Dec 2023 \$
Assets			
Investment securities available for sale	85,212,069	84,384,968	83,993,688
Interest income receivable	517,462	434,342	486,459
Other receivables	2,718	2,167,408	13,299
Cash	6,955,751	4,124,583	6,501,123
Total assets	<u>92,688,000</u>	<u>91,111,301</u>	<u>90,994,569</u>
Liabilities			
Distributions payable	26,281	10,611	72,719
Management fees payable	15,332	15,074	15,206
Other payables	15,180	720	147,045
Liabilities (excluding net assets attributable to unitholders)	<u>56,793</u>	<u>26,405</u>	<u>234,970</u>
Net assets attributable to unitholders	<u>92,631,207</u>	<u>91,084,896</u>	<u>90,759,599</u>
Number of participating units	<u>72,023,348</u>	<u>70,696,745</u>	<u>70,685,046</u>
Net asset value per unit	<u>1.286</u>	<u>1.288</u>	<u>1.284</u>

 Trustee  Trustee

Statement of Comprehensive Income

Expressed in Trinidad and Tobago Dollars	Unaudited 6 months to 30 June 2024 \$	Unaudited 6 months to 30 June 2023 \$	Audited 12 months to 31 Dec 2023 \$
Income			
Net income from financial instruments at FVTPL	68,379,404	278,975,983	293,188,183
Expenses			
Management fees	(18,595,269)	(17,959,325)	(36,407,678)
Impairment loss	-	-	(7,613,170)
Other administrative expenses	(73,356)	(1,078,715)	(1,921,670)
Total expenses	<u>(18,668,625)</u>	<u>(19,038,040)</u>	<u>(45,942,518)</u>
Increase in net assets attributable to unitholders before tax	<u>49,710,779</u>	<u>259,937,943</u>	<u>247,245,665</u>
Withholding tax expense	(1,097,652)	(2,215,212)	(3,499,062)
Increase in net assets attributable to unitholders	<u>48,613,127</u>	<u>257,722,731</u>	<u>243,746,603</u>

Statement of Comprehensive Income

Expressed in United States Dollars	Unaudited 6 months to 30 June 2024 \$	Unaudited 6 months to 30 June 2023 \$	Audited 12 months to 31 Dec 2023 \$
Income			
Net income from financial instruments at FVTPL	3,944,401	15,271,940	17,212,465
Expenses			
Management fees	(914,912)	(853,858)	(1,739,782)
Other administrative expenses	(6,371)	(142,581)	(149,690)
Total expenses	<u>(921,283)</u>	<u>(996,439)</u>	<u>(1,889,472)</u>
Increase in net assets attributable to unitholders before tax	<u>3,023,118</u>	<u>14,275,501</u>	<u>15,322,993</u>
Withholding tax expense	(48,317)	(52,233)	(111,517)
Increase in net assets attributable to unitholders	<u>2,974,801</u>	<u>14,223,268</u>	<u>15,211,476</u>

Statement of Changes in Net Assets Attributable to Unitholders

Expressed in Trinidad and Tobago Dollars	Unaudited 6 months to 30 June 2024 \$	Unaudited 6 months to 30 June 2023 \$	Audited 12 months to 31 Dec 2023 \$
Balance at beginning of period	<u>1,858,185,260</u>	<u>1,695,193,460</u>	<u>1,695,193,460</u>
Increase in net assets attributable to unitholders	48,613,127	257,722,731	243,746,603
Distribution paid to unitholders	(22,137,738)	(22,458,287)	(50,201,121)
Subscriptions	106,611,001	91,347,078	195,430,733
Redemptions	(126,101,480)	(111,366,475)	(225,984,415)
Balance at end of period	<u>1,865,170,170</u>	<u>1,910,438,507</u>	<u>1,858,185,260</u>

Statement of Changes in Net Assets Attributable to Unitholders

Expressed in United States Dollars	Unaudited 6 months to 30 June 2024 \$	Unaudited 6 months to 30 June 2023 \$	Audited 12 months to 31 Dec 2023 \$
Balance at beginning of period	<u>90,759,599</u>	<u>77,552,257</u>	<u>77,552,257</u>
Increase in net assets attributable to unitholders	2,974,801	14,223,268	15,211,476
Distributions to unitholders	(1,437,279)	(1,400,030)	(4,238,016)
Subscriptions	7,322,464	5,236,798	12,387,474
Redemptions	(6,988,378)	(4,527,397)	(10,153,592)
Balance at end of period	<u>92,631,207</u>	<u>91,084,896</u>	<u>90,759,599</u>