



Roytrin TT Dollar Income 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 available for sale	2,411,902,884	2,560,945,502	2,554,454,276
Interest income receivable	34,252,890	34,997,630	34,348,271
Other receivables	12,584,314	82,448,029	46,345,993
Cash	105,350,139	122,522,117	98,479,091
Total assets	<u>2,564,090,227</u>	<u>2,800,913,278</u>	<u>2,733,627,631</u>
Liabilities			
Distributions payable	113,868	221,952	167,888
Other payables	1,118,305	505,014	2,122,679
Total liabilities	<u>1,232,173</u>	<u>726,966</u>	<u>2,290,567</u>
Net assets attributable to unitholders	<u>2,562,858,054</u>	<u>2,800,186,312</u>	<u>2,731,337,064</u>
Number of participating units	<u>108,920,728</u>	<u>117,598,756</u>	<u>114,082,029</u>
Net asset value per unit	<u>23.530</u>	<u>23.811</u>	<u>23.942</u>

Trustee

Trustee

Roytrin US Dollar Income Fund

Statement of Financial Position

Expressed in United States Dollars	Unaudited 30 June 2024 \$	Unaudited 30 June 2023 \$	Audited 31 Dec 2023 \$
Assets			
Investment securities	200,161,095	220,857,255	207,700,590
Interest income receivable	3,064,326	3,322,631	2,959,075
Other receivables	691,292	7,740,824	5,790,148
Cash and cash equivalents	7,734,469	3,589,007	4,290,738
Total assets	<u>211,651,182</u>	<u>235,509,717</u>	<u>220,740,551</u>
Liabilities			
Distributions payable	6,147	19,500	19,084
Management fees payable	58,924	39,525	61,991
Other payables	339,003	274,388	304,216
Total liabilities	<u>404,074</u>	<u>333,413</u>	<u>385,291</u>
Net assets attributable to unitholders	<u>211,247,108</u>	<u>235,176,304</u>	<u>220,355,260</u>
Number of participating units	<u>8,874,347</u>	<u>9,828,152</u>	<u>9,044,966</u>
Net asset value per unit	<u>23.804</u>	<u>23.929</u>	<u>24.362</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	62,006,475	97,932,391	209,660,583
Expenses			
Management fees	(26,003,224)	(28,329,968)	(55,568,871)
Net loss from financial instruments at FVTPL	(58,660,680)	--	(36,413,041)
Other administrative expenses	(95,716)	(74,725)	(69,614)
Total expenses	<u>(84,759,620)</u>	<u>(28,404,693)</u>	<u>(92,051,526)</u>
(Decrease)/increase in net assets attributable to unitholders before tax	<u>(22,753,145)</u>	<u>69,527,697</u>	<u>117,609,057</u>
Withholding tax expense	(130,784)	--	(199,922)
(Decrease)/increase in net assets attributable to unitholders after tax	<u>(22,883,929)</u>	<u>69,527,697</u>	<u>117,409,135</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 (loss)/income from financial instruments at FVTPL	(1,047,821)	9,067,223	19,673,758
Expenses			
Management fees	(2,192,865)	(2,421,478)	(4,754,589)
Impairment loss	-	-	(2,053,087)
Other administrative expenses	(160)	(10,799)	(23,216)
Total expenses	<u>(2,193,025)</u>	<u>(2,432,277)</u>	<u>(6,830,892)</u>
(Decrease)/increase in net assets attributable to unitholders before tax	<u>(3,240,846)</u>	<u>6,634,946</u>	<u>12,842,866</u>
Withholding tax expense	--	(3,686)	(10,939)
(Decrease)/increase in net assets attributable to unitholders after tax	<u>(3,240,846)</u>	<u>6,631,260</u>	<u>12,831,927</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>2,731,337,064</u>	<u>2,826,026,877</u>	<u>2,826,026,877</u>
(Decrease)/increase in net assets attributable to Unitholders	(22,883,929)	69,527,697	117,409,135
Distributions paid to unitholders	(22,161,335)	(35,713,633)	(69,227,062)
Subscriptions	81,717,596	123,284,158	233,226,286
Redemptions	(205,151,342)	(182,938,787)	(376,098,172)
Balance at end of period	<u>2,562,858,054</u>	<u>2,800,186,312</u>	<u>2,731,337,064</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>220,355,260</u>	<u>236,260,774</u>	<u>236,260,774</u>
(Decrease)/increase in net assets attributable to unitholders	(3,240,846)	6,631,260	12,831,927
Distributions paid to unitholders	(1,800,978)	(2,985,337)	(5,843,457)
Subscriptions	6,583,266	5,721,803	24,521,136
Redemptions	(10,649,594)	(10,452,196)	(47,415,120)
Balance at end of period	<u>211,247,108</u>	<u>235,176,304</u>	<u>220,355,260</u>