



MANAGED BY



Bourse Securities Ltd.

## Savinvest US\$ Investment Income Fund

### Financial Statements

For six months ended December 31, 2022

(Expressed in United States Dollars)

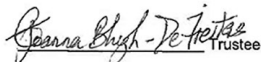
### Savinvest US\$ Investment Income Fund

#### Summarized Statement of Financial Position

	Unaudited as at December 31 2022 US\$	Audited as at June 30 2022 US\$	Unaudited as at December 31 2021 US\$
<b>Total Assets</b>	16,902,576	18,627,626	15,619,386
<b>Total Liabilities</b>	<u>(116,391)</u>	<u>(116,029)</u>	<u>(96,935)</u>
<b>Total Net Assets</b>	<u>16,786,185</u>	<u>18,511,597</u>	<u>15,522,451</u>
<b>Net Assets Attributable to Unit holders</b>	<u>16,786,185</u>	<u>18,511,597</u>	<u>15,522,451</u>
<b>Represented by:</b>			
<b>Number of participating units</b>	1,717,917	1,872,368	1,567,144
<b>Net Asset value per unit</b>	9.7712	9.8867	9.9049

On February 14, 2023, the Trustee of Savinvest US\$ Investment Income Fund authorised these financial statements for issue.

 Trustee

 Trustee

### Savinvest US\$ Investment Income Fund

#### Summarized Statement of Profit or Loss and Other Comprehensive Income

	Unaudited for 6 months ended December 31 2022 US\$	Audited for 12 months ended June 30 2022 US\$	Unaudited for 6 months ended December 31 2021 US\$
Total Income	451,480	1,190,332	377,445
Total Expenses	<u>(504,657)</u>	<u>(497,993)</u>	<u>(258,548)</u>
<b>Net (loss) / profit for the period before distributions</b>	(53,177)	692,339	118,897
Distributions to unit holders	<u>(171,702)</u>	<u>(298,048)</u>	<u>(140,883)</u>
<b>Net (loss) / profit for the period after distribution</b>	<u>(224,879)</u>	<u>394,291</u>	<u>(21,986)</u>
<b>Other comprehensive Income / (Loss):</b>			
Items that may be reclassified subsequently to profit or loss	<u>43,973</u>	<u>(592,417)</u>	<u>(113,049)</u>
Other comprehensive income / (loss) for the period	<u>43,973</u>	<u>(592,417)</u>	<u>(113,049)</u>
Total comprehensive loss attributable to unit holders	<u>(180,906)</u>	<u>(198,126)</u>	<u>(135,035)</u>
<b>Decrease in net assets attributable to unit holders</b>	<u>(180,906)</u>	<u>(198,126)</u>	<u>(135,035)</u>

## Savinvest US\$ Investment Income Fund

### Statement of Changes in Net Assets attributable to unit holders

	Number of units	Capital account US\$	Revaluation Reserves US\$	Retained earnings US\$	Unitholders' funds US\$
<b>Unaudited</b>					
<b>Six months ended December 31 2022</b>					
Balance at the beginning of the period	1,872,368	18,723,708	(187,555)	(24,556)	18,511,597
Issue of units	341,335	3,413,356	--	--	3,413,356
Redemption of units	(512,956)	(5,129,564)	--	--	(5,129,564)
Net loss for the period	--	--	--	(53,177)	(53,177)
Other comprehensive income	--	--	43,973	--	43,973
Distribution to unit holders	17,170	171,702	--	(171,702)	--
<b>Balance at end of period</b>	<u>1,717,917</u>	<u>17,179,202</u>	<u>(143,582)</u>	<u>(249,435)</u>	<u>16,786,185</u>

	Number of units	Capital account US\$	Revaluation Reserves US\$	Retained earnings US\$	Unitholders' funds US\$
<b>Audited</b>					
<b>Year ended 30 June 2022</b>					
Balance at the beginning of the year	1,344,798	13,448,007	404,862	(418,847)	13,434,022
Issue of units	935,652	9,356,527	--	--	9,356,527
Redemption of units	(437,887)	(4,378,874)	--	--	(4,378,874)
Net income for the year	--	--	--	692,339	692,339
Other comprehensive loss	--	--	(592,417)	--	(592,417)
Distributions to unit holders	29,805	298,048	--	(298,048)	--
<b>Balance at the end of year</b>	<u>1,872,368</u>	<u>18,723,708</u>	<u>(187,555)</u>	<u>(24,556)</u>	<u>18,511,597</u>

	Number of units	Capital account US\$	Revaluation Reserves US\$	Retained earnings US\$	Unitholders' funds US\$
<b>Unaudited</b>					
<b>Six months ended December 31 2021</b>					
Balance at the beginning of the period	1,344,798	13,448,007	404,862	(418,847)	13,434,022
Issue of units	441,616	4,416,157	--	--	4,416,157
Redemption of units	(233,358)	(2,333,576)	--	--	(2,333,576)
Net income for the period	--	--	--	118,897	118,897
Other comprehensive loss	--	--	(113,049)	--	(113,049)
Distribution to unit holders	14,088	140,883	--	(140,883)	--
<b>Balance at end of period</b>	<u>1,567,144</u>	<u>15,671,471</u>	<u>291,813</u>	<u>(440,833)</u>	<u>15,522,451</u>

### Savinvest US\$ Investment Income Fund

#### Summarized Statement of Cash Flows

	Unaudited for 6 months ended December 31 2022 US\$	Audited for 12 months ended June 30 2022 US\$	Unaudited for 6 months ended December 31 2021 US\$
<b>Net cash generated from operating activities</b>	160,365	1,057,365	893,892
<b>Net cash used in investing activities</b>	(628,960)	(5,262,781)	(2,610,244)
<b>Net cash (used in) / generated from financing activities</b>	<u>(1,716,208)</u>	<u>4,977,653</u>	<u>2,082,581</u>
<b>Net (decrease) / increase in cash and cash equivalents</b>	(2,184,803)	772,237	366,229
<b>Cash and cash equivalents at beginning of year</b>	<u>2,974,679</u>	<u>2,202,442</u>	<u>2,202,442</u>
<b>Cash and cash equivalents at end of period</b>	<u>789,876</u>	<u>2,974,679</u>	<u>2,568,671</u>
<b>Represented by:</b>			
Cash at bank	709,695	2,894,956	2,489,336
Money Market Funds	80,181	79,723	79,335
	<u>789,876</u>	<u>2,974,679</u>	<u>2,568,671</u>

### Savinvest US\$ Investment Income Fund

#### Notes to the Summarized Interim Financial Statements

##### Basis of Preparation

These summary financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and IFRS Interpretations Committee (IFRS IC) applicable to companies reporting under IFRS.

These summary financial statements are published in accordance with the Trinidad & Tobago Securities and Exchange Commission Guidelines for Collective Investment Schemes and other laws in Trinidad & Tobago.

##### Significant Accounting Policies

The accounting policies adopted in the preparation of the interim financial statements are consistent with those followed in the preparation of the annual financial statements for the year ended 30 June 2022.