

## **Savinvest Capital Growth Fund**

### **Financial Statements**

**For three months ended 31 March 2025**

(Expressed In Trinidad and Tobago Dollars)


# Savinvest Capital Growth Fund

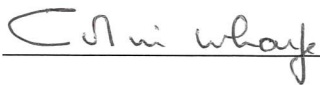
## Summarised Statement of Financial Position

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	Unaudited as at 31 March 2025 TTS	Audited as at 31 December 2024 TTS	Unaudited as at 31 March 2024 TTS
Total Assets	11,810,278	11,576,710	13,525,420
Total Liabilities	<u>(200,801)</u>	<u>(188,475)</u>	<u>(399,585)</u>
<b>Total Net Assets</b>	<b><u>11,609,477</u></b>	<b><u>11,388,235</u></b>	<b><u>13,125,835</u></b>
<b>Net Assets Attributable to unit holders</b>	<b><u>11,609,477</u></b>	<b><u>11,388,235</u></b>	<b><u>13,125,835</u></b>
Represented by:			
<b>Number of participating units</b>	<b>519,126</b>	<b>520,180</b>	<b>548,053</b>
<b>Net asset value per unit</b>	<b>22.3635</b>	<b>21.8929</b>	<b>23.9499</b>

On 23 May 2025, the Trustee of Savinvest Capital Growth Fund authorised these financial statements for issue.

  
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Trustee

  
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Trustee

# Savinvest Capital Growth Fund

## Summarised Statement of Comprehensive Income

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	Unaudited for 3 months ended 31 March 2025 TT\$	Audited for 12 months ended 31 December 2024 TT\$	Unaudited for 3 months ended 31 March 2024 TT\$
Total Operating Income	337,098	633,317	305,785
Total Operating Expenses	<u>(92,816)</u>	<u>(1,547,685)</u>	<u>(103,146)</u>
<b>Operating Profit / (Loss) for the period before finance costs</b>	244,282	(914,368)	202,639
Distributions to unit holders	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net Profit / (Loss) for the period after finance costs</b>	<u><b>244,282</b></u>	<u><b>(914,368)</b></u>	<u><b>202,639</b></u>
<b>Increase / (Decrease) in net assets attributable to unit holders</b>	<u><b>244,282</b></u>	<u><b>(914,368)</b></u>	<u><b>202,639</b></u>

# Savinvest Capital Growth Fund

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

	Number of units	Capital account TT\$	Movement in net assets attributable to unit holders TT\$	Net assets attributable to unit holders TT\$
<b>Unaudited for 3 months ended 31 March 2025</b>				
Balance at beginning of year	520,180	6,991,709	4,396,526	11,388,235
Issue of units	1,152	25,594	--	25,594
Redemption of units	(2,206)	(48,634)	--	(48,634)
Increase in net assets attributable to unit holders	--	--	244,282	244,282
<b>Balance at 31 March 2025</b>	<b>519,126</b>	<b>6,968,669</b>	<b>4,640,808</b>	<b>11,609,477</b>

	Number of units	Capital account TT\$	Movement in net assets attributable to unit holders TT\$	Net assets attributable to unit holders TT\$
<b>Audited for 12 months ended 31 December 2024</b>				
Balance at beginning of year	547,775	7,605,701	5,310,894	12,916,595
Issue of units	562	13,025	--	13,025
Redemption of units	(28,157)	(627,017)	--	(627,017)
Decrease in net assets attributable to unit holders	--	--	(914,368)	(914,368)
<b>Balance at 31 December 2024</b>	<b>520,180</b>	<b>6,991,709</b>	<b>4,396,526</b>	<b>11,388,235</b>

	Number of units	Capital account TT\$	Movement in net assets attributable to unit holders TT\$	Net assets attributable to unit holders TT\$
<b>Unaudited for 3 months ended 31 March 2024</b>				
Balance at beginning of year	547,775	7,605,701	5,310,894	12,916,595
Issue of units	379	9,000	--	9,000
Redemption of units	(101)	(2,399)	--	(2,399)
Increase in net assets attributable to unit holders	--	--	202,639	202,639
<b>Balance at 31 March 2024</b>	<b>548,053</b>	<b>7,612,302</b>	<b>5,513,533</b>	<b>13,125,835</b>

## Savinvest Capital Growth Fund

### Summarised Statement of Cash Flows

	Unaudited for 3 months ended 31 March 2025 TTS	Audited for 12 months ended 31 December 2024 TTS	Unaudited for 3 months ended 31 March 2024 TTS
Net cash provided by operating activities	64,462	791,170	83,957
Net cash (used in)/provided by financing activities	<u>(23,040)</u>	<u>(613,992)</u>	<u>6,601</u>
Net increase in cash and cash equivalents	41,422	177,178	90,558
Cash and cash equivalents at beginning of year	<u>448,059</u>	<u>270,881</u>	<u>270,881</u>
<b>Cash and cash equivalents at end of period</b>	<b><u>489,481</u></b>	<b><u>448,059</u></b>	<b><u>361,439</u></b>
<b>Represented by:</b>			
Cash at bank	24,764	105,441	56,639
Income Funds	<u>464,717</u>	<u>342,618</u>	<u>304,800</u>
	<b><u>489,481</u></b>	<b><u>448,059</u></b>	<b><u>361,439</u></b>

# **Savinvest Capital Growth Fund**

## **Notes to the Summarised Interim Financial Statements**

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### **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 31 December 2024.