

Savinvest US\$ Investment Income Fund

Financial Statements

For the interim period ended 31 March 2025


(Expressed in United States Dollars)

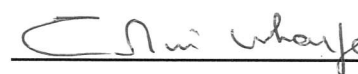
Savinvest US\$ Investment Income Fund

Summarized Statement of Financial Position

| | Unaudited as at 31 March 2025 US\$ | Audited as at 30 June 2024 US\$ | Unaudited as at 31 March 2024 US\$ |
|--|--|---------------------------------------|--|
| Total Assets | 13,869,808 | 13,887,198 | 14,814,990 |
| Total Liabilities | <u>(93,232)</u> | <u>(96,716)</u> | <u>(101,640)</u> |
| Total Net Assets | <u>13,776,576</u> | <u>13,790,482</u> | <u>14,713,350</u> |
| Net Assets Attributable to Unit holders | <u>13,776,576</u> | <u>13,790,482</u> | <u>14,713,350</u> |
| Represented by: | | | |
| Number of participating units | 1,399,627 | 1,406,769 | 1,493,536 |
| Net Asset value per unit | 9.8430 | 9.8029 | 9.8514 |

On May 23, 2025, 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 Three months ended | | Unaudited Nine months ended | | Audited Year ended |
|--|---------------------------------|---------------------|--------------------------------|---------------------|-----------------------|
| | 31 Mar 2025 US\$ | 31 Mar 2024 US\$ | 31 Mar 2025 US\$ | 31 Mar 2024 US\$ | 30 June 2024 US\$ |
| Total income | 160,729 | 178,272 | 536,027 | 635,579 | 797,105 |
| Total expenses | (81,126) | (130,833) | (335,563) | (519,147) | (659,586) |
| Net profit for the period before distributions | 79,603 | 47,439 | 200,464 | 116,432 | 137,519 |
| Distribution to unit holders | (63,801) | (69,624) | (194,034) | (214,042) | (281,331) |
| Net profit / (loss) for the period after distribution | 15,802 | (22,185) | 6,430 | (97,610) | (143,812) |
| Other comprehensive income / (loss): | | | | | |
| Items that may be reclassified subsequently to profit or loss | 456 | (11,788) | 51,076 | 131,890 | 122,902 |
| Other comprehensive income / (loss) for the period | 456 | (11,788) | 51,076 | 131,890 | 122,902 |
| Total comprehensive income / (loss) attributable to unit holders | 16,258 | (33,973) | 57,506 | 34,280 | (20,910) |
| Increase) / (Decrease) in net assets attributable to unit holders | 16,258 | (33,973) | 57,506 | 34,280 | (20,910) |

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\$ |
|--|--------------------|----------------------------|---------------------------------|------------------------------|-------------------------------|
| Unaudited | | | | | |
| Nine months ended 31 March 2025 | | | | | |
| Balance at beginning of the year | 1,406,769 | 14,067,716 | (60,417) | (216,817) | 13,790,482 |
| Issue of units | 177,334 | 1,773,342 | -- | -- | 1,773,342 |
| Redemption of units | (203,784) | (2,037,962) | -- | -- | (2,037,962) |
| Net income for the period | -- | -- | -- | 200,464 | 200,464 |
| Other comprehensive income | -- | -- | 51,076 | -- | 51,076 |
| Distributions to unit holders | 19,308 | 193,208 | -- | (194,034) | (826) |
| Balance at end of period | 1,399,627 | 13,996,304 | (9,341) | (210,387) | 13,776,576 |

| | Number of units | Capital account US\$ | Revaluation Reserves US\$ | Retained earnings US\$ | Unitholders' funds US\$ |
|--------------------------------------|--------------------|----------------------------|---------------------------------|------------------------------|-------------------------------|
| Audited | | | | | |
| Year ended 30 June 2024 | | | | | |
| Balance at the beginning of the year | 1,543,760 | 15,437,629 | (183,319) | (73,005) | 15,181,305 |
| Issue of units | 424,176 | 4,241,758 | -- | -- | 4,241,758 |
| Redemption of units | (589,245) | (5,892,448) | -- | -- | (5,892,448) |
| Net income for the year | -- | -- | -- | 137,519 | 137,519 |
| Other comprehensive income | -- | -- | 122,902 | -- | 122,902 |
| Distributions to unit holders | 28,078 | 280,777 | -- | (281,331) | (554) |
| Balance at the end of year | 1,406,769 | 14,067,716 | (60,417) | (216,817) | 13,790,482 |

| | Number of units | Capital account US\$ | Revaluation Reserves US\$ | Retained earnings US\$ | Unitholders' funds US\$ |
|--|--------------------|----------------------------|---------------------------------|------------------------------|-------------------------------|
| Unaudited | | | | | |
| Nine months ended 31 March 2024 | | | | | |
| Balance at the beginning of the year | 1,543,760 | 15,437,629 | (183,319) | (73,005) | 15,181,305 |
| Issue of units | 317,659 | 3,176,594 | -- | -- | 3,176,594 |
| Redemption of units | (389,253) | (3,892,532) | -- | -- | (3,892,532) |
| Net income for the period | -- | -- | -- | 116,432 | 116,432 |
| Other comprehensive income | -- | -- | 131,890 | -- | 131,890 |
| Distributions to unit holders | 21,370 | 213,703 | -- | (214,042) | (339) |
| Balance at end of period | 1,493,536 | 14,935,394 | (51,429) | (170,615) | 14,713,350 |

Savinvest US\$ Investment Income Fund

Summarized Statement of Cash Flows

| | Unaudited Nine months ended 31 March 2025 US\$ | Audited Year ended 30 June 2024 US\$ | Unaudited Nine months ended 31 March 2024 US\$ |
|--|---|---|---|
| Net cash generated from operating activities | 439,378 | 76,140 | 257,324 |
| Net cash generated from investing activities | 16,993 | 1,430,915 | 1,452,954 |
| Net cash used in financing activities | <u>(265,446)</u> | <u>(1,651,244)</u> | <u>(716,277)</u> |
| Net increase / (decrease) in cash and cash equivalents | 190,925 | (144,189) | 994,001 |
| Cash and cash equivalents at beginning of year | <u>377,122</u> | <u>521,311</u> | <u>521,311</u> |
| Cash and cash equivalents at end of period | <u>568,047</u> | <u>377,122</u> | <u>1,515,312</u> |
| Represented by: | | | |
| Cash at bank | 562,424 | 371,627 | 1,509,847 |
| Money Market Funds | 5,623 | 5,495 | 5,465 |
| | <u>568,047</u> | <u>377,122</u> | <u>1,515,312</u> |

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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 2024.