

## **Savinvest Structured Investment Fund**

### **Financial Statements**

**For three months ended 31 March 2025**

(Expressed in Trinidad and Tobago Dollars)

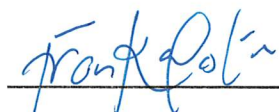
# Savinvest Structured Investment Fund

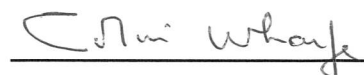
## Summarised Statement of Financial Position

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	Unaudited as at 31 March 2025 TT\$	Audited as at 31 December 2024 TT\$	Unaudited as at 31 March 2024 TT\$
<b>Total Assets</b>	84,240,392	83,039,154	105,985,118
<b>Total Liabilities</b>	<u>(488,945)</u>	<u>(480,389)</u>	<u>(613,704)</u>
<b>Net Assets</b>	<u><b>83,751,447</b></u>	<u><b>82,558,765</b></u>	<u><b>105,371,414</b></u>
<b>Net assets attributable to unit holders</b>	<u><b>83,751,477</b></u>	<u><b>82,558,765</b></u>	<u><b>105,371,414</b></u>
<b>Represented by:</b>			
<b>Number of participating units</b>	<b>798,152</b>	<b>790,444</b>	<b>992,181</b>
<b>Net asset value per unit</b>	<b>104.9317</b>	<b>104.4461</b>	<b>106.2018</b>

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

 Trustee

 Trustee

# Savinvest Structured Investment 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	1,295,254	4,754,376	1,452,268
Total Operating Expenses	<u>(430,632)</u>	<u>(6,100,125)</u>	<u>(1,417,464)</u>
<b>Operating Profit / (Loss) for the period before finance costs</b>	864,622	(1,345,749)	34,804
Distributions to unit holders	<u>(442,693)</u>	<u>(1,701,731)</u>	<u>(442,137)</u>
<b>Net Profit / (Loss) for the period after finance costs</b>	<u><b>421,929</b></u>	<u><b>(3,047,480)</b></u>	<u><b>(407,333)</b></u>
<b>Comprehensive Gain / (Loss) and Increase / (Decrease) in net assets attributable to unit holders</b>	<u><b>421,929</b></u>	<u><b>(3,047,480)</b></u>	<u><b>(407,333)</b></u>

# Savinvest Structured Investment 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	790,444	79,043,904	3,514,861	82,558,765
Issue of units	69,324	6,932,405	--	6,932,405
Redemption of units	(66,035)	(6,603,531)	--	(6,603,531)
Distributions reinvested	4,419	441,879	--	441,879
Increase in net assets attributable to unit holders	--	--	421,929	421,929
<b>Balance at 31 March 2025</b>	<b><u>798,152</u></b>	<b><u>79,814,657</u></b>	<b><u>3,936,790</u></b>	<b><u>83,751,447</u></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	1,029,845	102,982,803	6,562,341	109,545,144
Issue of units	122,584	12,258,446	--	12,258,446
Redemption of units	(378,953)	(37,894,158)	--	(37,894,158)
Distributions reinvested	16,968	1,696,813	--	1,696,813
Decrease in net assets attributable to unit holders	--	--	(3,047,480)	(3,047,480)
<b>Balance at 31 December 2024</b>	<b><u>790,444</u></b>	<b><u>79,043,904</u></b>	<b><u>3,514,861</u></b>	<b><u>82,558,765</u></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	1,029,845	102,982,803	6,562,341	109,545,144
Issue of units	44,052	4,405,232	--	4,405,232
Redemption of units	(86,135)	(8,613,493)	--	(8,613,493)
Distributions reinvested	4,419	441,864	--	441,864
Decrease in net assets attributable to unit holders	--	--	(407,333)	(407,333)
<b>Balance at 31 March 2024</b>	<b><u>992,181</u></b>	<b><u>99,216,406</u></b>	<b><u>6,155,008</u></b>	<b><u>105,371,414</u></b>

# Savinvest Structured Investment Fund

## Summarised Statement of Cash Flows

	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\$
Net cash provided by operating activities	1,167,123	24,849,042	4,729,137
Net cash provided by / (used in) financing activities	<u>328,060</u>	<u>(25,640,630)</u>	<u>(4,208,534)</u>
Net increase / (decrease) in cash and cash equivalents	1,495,183	(791,588)	520,603
Cash and cash equivalents at beginning of year	<u>8,147,187</u>	<u>8,938,775</u>	<u>8,938,775</u>
<b>Cash and cash equivalents at end of period</b>	<b><u><u>9,642,370</u></u></b>	<b><u><u>8,147,187</u></u></b>	<b><u><u>9,459,378</u></u></b>
<b>Represented by:</b>			
Cash at bank	6,782,615	5,343,045	7,901,577
Income funds	<u>2,859,755</u>	<u>2,804,142</u>	<u>1,557,801</u>
	<b><u><u>9,642,370</u></u></b>	<b><u><u>8,147,187</u></u></b>	<b><u><u>9,459,378</u></u></b>

# **Savinvest Structured Investment 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.