

Savinvest India Asia Fund

Financial Statements

For the interim period ended 30 June 2025

(Expressed In United States Dollars)

Savinvest India Asia Fund

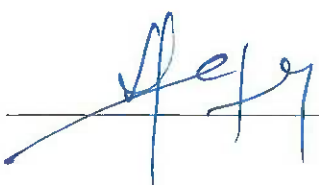
Condensed Statement of Financial Position

	Unaudited as at 30 June 2025 US\$	Audited as at 30 September 2024 US\$	Unaudited as at 30 June 2024 US\$
Total Assets	4,865,238	5,109,583	4,982,027
Total Liabilities	<u>(54,586)</u>	<u>(106,527)</u>	<u>(56,052)</u>
Total Net Assets	<u>4,810,652</u>	<u>5,003,056</u>	<u>4,925,975</u>
Net assets attributable to unit holders	<u>4,810,652</u>	<u>5,003,056</u>	<u>4,925,975</u>


Represented by:

Number of Participating units	389,640	393,328	394,389
Net Asset Value per unit	12.3464	12.7198	12.4901

On 19 August 2025, the Board of Directors of First Citizens Trustee Services Limited, the Trustee of Savinvest India Asia Fund authorized these financial statements for issue.



Director



Director

Savinvest India Asia Fund

Condensed Statement of Comprehensive Income

	Unaudited Three months ended		Unaudited Nine months ended		Audited Year ended
	30 June 2025	30 June 2024	30 June 2025	30 June 2024	30 Sep 2024
	US\$	US\$	US\$	US\$	US\$
Investment Income					
Net investment (loss)/income	(29,358)	6,809	88,654	34,602	60,729
Realised (loss)/gains on investment securities	-	-	(73,914)	958,767	2,090,193
Unrealised gains/(loss) on investment securities	363,812	347,558	(16,456)	(233,133)	(1,089,428)
Other income	-	-	2,736	-	-
Foreign exchange gain/(loss)	115	(6)	(1,029)	12,800	(2,425)
Total investment income/(loss)	334,569	354,361	(9)	773,036	1,059,069
Expenses					
Fees	(2,493)	(5,270)	(111,849)	(114,623)	(155,196)
Administrative fees	(37,077)	(38,467)	(38,184)	(11,569)	(14,814)
Total expenses	(39,570)	(43,737)	(150,033)	(126,192)	(170,010)
Total comprehensive income /(loss) before taxation	294,999	310,624	(150,042)	646,844	889,059
Taxation	-	-	-	(101,541)	(253,432)
Total comprehensive income /(loss) for the period	294,999	310,624	(150,042)	545,303	635,627

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Statement of Changes in Net Assets Attributable to Unit Holders

	Number of Units	Capital Account US\$	Movement in net assets attributable to unit holders US\$	Net Assets attributable to unit holders US\$
Unaudited for 9 months ended 30 June 2025				
Balance at beginning of year	393,328	5,334,799	(331,743)	5,003,056
Issue of units	--	--	--	--
Redemption of units	(3,688)	(42,362)	--	(42,362)
Decrease in net assets attributable to unit holders	--	--	(150,042)	(150,042)
Balance at 30 June 2025	389,640	5,292,437	(481,785)	4,810,652

	Number of Units	Capital Account US\$	Movement in net assets attributable to unit holders US\$	Net Assets attributable to unit holders US\$
Audited for 12 months ended 30 September 2024				
Balance at beginning of year	410,592	5,539,629	(967,370)	4,572,259
Issue of units	310	3,426	--	3,426
Redemption of units	(17,574)	(208,256)	--	(208,256)
Increase in net assets attributable to unit holders	--	--	635,627	635,627
Balance at 30 September 2024	393,328	5,334,799	(331,743)	5,003,056

	Number of Units	Capital Account US\$	Movement in net assets attributable to unit holders US\$	Net Assets attributable to unit holders US\$
Unaudited for 9 months ended 30 June 2024				
Balance at beginning of year	410,592	5,539,629	(967,370)	4,572,259
Issue of units	310	3,426	--	3,426
Redemption of units	(16,513)	(195,013)	--	(195,013)
Increase in net assets attributable to unit holders	--	--	545,303	545,303
Balance at 30 June 2024	394,389	5,348,042	(422,067)	4,925,975

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Condensed Statement of Cash Flows

	Unaudited 9 months ended 30 June 2025 US\$	Audited 12 months ended 30 September 2024 US\$	Unaudited 9 months ended 30 June 2024 US\$
Net cash used in operating activities	(112,624)	(303,475)	(171,638)
Net cash (used in)/generated from investing activities	(1,052,350)	1,230,556	(428,948)
Net cash used in financing activities	<u>(42,362)</u>	<u>(204,830)</u>	<u>(191,587)</u>
Net (decrease)/increase in cash and cash equivalents	(1,207,336)	722,251	(792,173)
Cash and cash equivalents at beginning of year	<u>1,535,541</u>	<u>813,290</u>	<u>813,290</u>
Cash and cash equivalents at end of period	<u>328,205</u>	<u>1,535,541</u>	<u>21,117</u>
Represented by:			
Cash at bank	325,962	1,533,344	18,936
Money market accounts	<u>2,243</u>	<u>2,197</u>	<u>2,181</u>
	<u>328,205</u>	<u>1,535,541</u>	<u>21,117</u>

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Notes to the Condensed 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 September 2024.