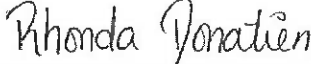


Savinvest US\$ Investment Income Fund

**Unaudited Condensed Interim Financial Statements
For nine months ended 31 March 2026
(Expressed in United States Dollars)**

Prepared by: 
Devika Bhagiratte
Senior Accounting Officer

Reviewed by: 
Rhonda Donatien
Senior Manager, Accounting and Financial Control

Savinvest US\$ Investment Income Fund
Unaudited Condensed Interim Statement of Financial Position
(Expressed in United States Dollars)

	Unaudited 31 Mar 2026 \$	Unaudited 31 Mar 2025 \$	Audited 30 Jun 2025 \$
Assets			
Investment securities			
- Fair value through other comprehensive income (FVOCI)	12,741,441	12,690,592	10,688,088
- Fair value through profit or loss (FVPL)	552,743	422,111	334,300
Cash and cash equivalents	236,522	568,047	1,020,262
Interest receivable	210,175	171,350	154,103
Accounts receivable	6,844	17,708	2,116,862
Total assets	<u>13,747,725</u>	<u>13,869,808</u>	<u>14,313,615</u>
Liabilities			
Accounts payable and accrued expenses	88,650	93,232	96,573
Total liabilities (excluding net assets attributable to unitholders)	<u>88,650</u>	<u>93,232</u>	<u>96,573</u>
Net assets attributable to unitholders	<u>13,659,075</u>	<u>13,776,576</u>	<u>14,217,042</u>
Represented by:			
Number of participating units	1,392,103	1,399,627	1,450,091
Net asset value per unit	\$9.8118	\$9.8430	\$9.8042

The accompanying notes form an integral part of these condensed interim financial statements.

On 27 May 2026, the Board of Directors of First Citizens Trustee Services Limited, the Trustee of Savinvest US\$ Investment Income Fund authorised these financial statements for issue.



Director



Director

Savinvest US\$ Investment Income Fund
Unaudited Condensed Interim Statement of Comprehensive Income
(Expressed in United States Dollars)

	Unaudited		Unaudited		Audited
	Three months ended		Nine months ended		Year ended
	31 Mar	31 Mar	31 Mar	31 Mar	30 Jun
	2026	2025	2026	2025	2025
	\$	\$	\$	\$	\$
Income					
Interest income	152,967	137,401	536,805	474,529	583,976
Mutual fund income	51	44	151	128	175
Net realised gain / (loss) on sale of investment securities - FVPL	9,087	(50)	9,044	(112)	12,673
Unrealised gain / (loss) on investment securities	63,741	5,886	161,129	(59,825)	(116,696)
Amortised (premium)/discount	(6,799)	23,161	(5,089)	60,816	69,247
Net write-back of expected credit losses (ECL) on investment securities	-	-	-	-	28,557
Other income	115	123	986	554	692
Total investment income	219,162	166,565	703,026	476,090	578,624
Expenses					
Trustee fees	(8,513)	(8,382)	(26,118)	(25,455)	(34,165)
Management fees	(76,534)	(76,316)	(234,387)	(232,417)	(310,660)
Other expenses	(4,296)	(2,264)	(32,887)	(17,754)	(73,999)
Total expenses	(89,343)	(86,962)	(293,392)	(275,626)	(418,824)
Net profit for the period before distributions	129,819	79,603	409,634	200,464	159,800
Distributions to unitholders	(63,515)	(63,801)	(194,929)	(194,034)	(259,847)
Net profit / (loss) for the period after distributions	66,304	15,802	214,705	6,430	(100,047)
Other comprehensive (loss) / income:					
<i>Reclassifiable to profit or loss</i>					
Fair value (losses) / gains arising during the period	(134,284)	456	(192,788)	51,076	93,382
Other comprehensive (loss) / income for the period	(134,284)	456	(192,788)	51,076	93,382
Total comprehensive (loss) / income attributable to unitholders	(67,980)	16,258	21,917	57,506	(6,665)
(Decrease) / increase in net assets attributable to unitholders	(67,980)	16,258	21,917	57,506	(6,665)

The accompanying notes form an integral part of these condensed interim financial statements

Savinvest US\$ Investment Income Fund

Unaudited Condensed Interim Statement of Changes in Net Assets attributable to unitholders
(Expressed in United States Dollars)

	Number of units	Capital account \$	Revaluation Reserve \$	Retained Earnings \$	Unitholders' funds \$
Unaudited nine months ended 31 March 2026					
Balance at beginning of period	1,450,091	14,500,941	32,965	(316,864)	14,217,042
Issue of units	448,161	4,481,611	-	-	4,481,611
Redemption of units	(525,535)	(5,255,354)	-	-	(5,255,354)
Net income for the period	-	-	-	409,634	409,634
Other comprehensive loss	-	-	(192,788)	-	(192,788)
Distributions to unitholders	19,386	193,859	-	(194,929)	(1,070)
Balance at end of period	1,392,103	13,921,057	(159,823)	(102,159)	13,659,075
Unaudited nine months ended 31 March 2025					
Balance at beginning of period	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 unitholders	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
Audited year ended 30 June 2025					
Balance at beginning of year	1,406,769	14,067,716	(60,417)	(216,817)	13,790,482
Issue of units	468,008	4,680,081	-	-	4,680,081
Redemption of units	(450,469)	(4,504,685)	-	-	(4,504,685)
Net income for the year	-	-	-	159,800	159,800
Other comprehensive income	-	-	93,382	-	93,382
Distributions to unitholders	25,783	257,829	-	(259,847)	(2,018)
Balance at end of year	1,450,091	14,500,941	32,965	(316,864)	14,217,042

The accompanying notes form an integral part of these condensed interim financial statements

Savinvest US\$ Investment Income Fund
Unaudited Condensed Interim Statement of Cash Flows
(Expressed in United States Dollars)

	Unaudited Nine months ended 31 Mar 2026 \$	Unaudited Nine months Ended 31 Mar 2025 \$	Audited Year ended 30 Jun 2025 \$
Cash flows from operating activities:			
Net profit for the period	409,634	200,464	159,800
Adjustments:			
Unrealised (gain) / loss on investment securities	(161,129)	59,825	116,696
Realised (gain) / loss and ECL on investment securities	(9,044)	112	(41,230)
Accrued interest income	(536,956)	(474,657)	(584,151)
Decrease / (increase) in accounts receivable	2,110,018	207,323	(1,891,831)
Decrease in accounts payable and accrued expenses	(7,923)	(3,484)	(143)
Cash generated from / (used in) operations	1,804,600	(10,417)	(2,240,859)
Interest received	480,884	449,795	576,536
Net cash generated from / (used in) operating activities	2,285,484	439,378	(1,664,323)
Cash flows from investing activities:			
Purchase of financial assets	(6,124,853)	(5,128,191)	(6,269,700)
Proceeds from disposal/maturity of financial assets	3,830,442	5,145,184	8,403,785
Net cash (used in) / generated from investing activities	(2,294,411)	16,993	2,134,085
Cash flows from financing activities:			
Issue of units	4,481,611	1,773,342	4,680,081
Redemption of units	(5,255,354)	(2,037,962)	(4,504,685)
Distribution of income paid	(1,070)	(826)	(2,018)
Net cash (used in) / generated from financing activities	(774,813)	(265,446)	173,378
Net (decrease) / increase in cash and cash equivalents for the period	(783,740)	190,925	643,140
Cash and cash equivalents at beginning of period	1,020,262	377,122	377,122
Cash and cash equivalents at end of period	236,522	568,047	1,020,262
Represented by:			
Cash at bank	230,701	562,424	1,014,592
Money market accounts	5,821	5,623	5,670
	236,522	568,047	1,020,262

The accompanying notes form an integral part of these condensed interim financial statements

Savinvest US\$ Investment Income Fund
Notes to the Unaudited Condensed Interim Financial Statements
For nine months ended 31 March 2026
(Expressed in United States Dollars)

Basis of Preparation

The interim financial statements for nine months ended 31 March 2026 have been prepared in accordance with IAS 34 'Interim Financial Reporting'.

These interim 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 audited financial statements for the year ended 30 June 2025.