Savinvest Capital Growth Fund

Unaudited Condensed Interim Financial Statements
For six months ended 30 June 2026
(Expressed in Trinidad and Tobago Dollars)

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Savinvest Capital Growth Fund
Unaudited Condensed Interim Statement of Financial Position
As at 30 June 2026
(Expressed in Trinidad and Tobago Dollars)

	Unaudited 30 Jun 2026 $	Unaudited 30 Jun 2025 $	Audited 31 Dec 2025 $
Assets			
Investment securities			
-Fair value through profit or loss (FVPL)	10,031,937	10,819,773	9,744,449
Interest income receivable	44,411	48,233	43,542
Cash and cash equivalents	552,912	1,050,387	1,000,347
Due from broker	18	17	172,959
Other receivable	71,365	10,529	54,941
Dividend receivable	108,688	157,727	242,475
Total assets	**10,809,331**	**12,086,666**	**11,258,713**
Liabilities			
Accounts payable and accrued expenses	215,942	215,174	262,418
Total liabilities (excluding net assets attributable to unitholders)	**215,942**	**215,174**	**262,418**
Net assets attributable to unitholders	**10,593,389**	**11,871,492**	**10,996,295**
Represented by:			
Number of participating units	442,989	519,353	471,461
Net asset value per unit	$23.9134	$22.8582	$23.3239

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

On 24 August 2026, the Board of Directors of First Citizens Trustee Services Limited, the Trustee of Savinvest Capital Growth Fund authorised these financial statements for issue.

Director

Director

Savinvest Capital Growth Fund
Unaudited Condensed Interim Statement of Comprehensive Income
For the six months ended 30 June 2026
(Expressed in Trinidad and Tobago Dollars)

	Unaudited		Unaudited		Audited
	Three months ended		Six months ended		Year ended
	30 Jun 2026	30 Jun 2025	30 Jun 2026	30 Jun 2025	31 Dec 2025
	$	$	$	$	$
Income					
Interest income	57,013	95,786	109,800	153,561	258,442
Dividend income	89,491	57,393	119,943	110,877	310,737
Net gain on foreign exchange	-	-	-	-	22,303
Net unrealised gain on investment securities	349,456	207,542	265,232	433,380	1,071,931
Total operating income	**495,960**	**360,721**	**494,975**	**697,818**	**1,663,413**
Expenses					
Net loss on foreign exchange	(30,955)	(10,164)	(30,955)	(10,164)	-
Net realised loss on investment securities	(22,287)	-	(37,343)	-	(521,838)
Management fees	(61,180)	(72,597)	(121,294)	(143,744)	(282,151)
Trustee fees	(6,679)	(7,262)	(13,171)	(14,382)	(29,193)
Other expenses	(19,535)	(13,683)	(34,330)	(28,231)	(94,534)
Total operating expenses	**(140,636)**	**(103,706)**	**(237,093)**	**(196,521)**	**(927,716)**
Operating profit for the period before withholding tax	**355,324**	**257,015**	**257,882**	**501,297**	**735,697**
Withholding tax	-	-	-	-	(10,687)
Net profit for the period	**355,324**	**257,015**	**257,882**	**501,297**	**725,010**
Total comprehensive income	**355,324**	**257,015**	**257,882**	**501,297**	**725,010**
Increase in net assets attributable to unitholders	**355,324**	**257,015**	**257,882**	**501,297**	**725,010**

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

Savinvest Capital Growth Fund
Unaudited Condensed Interim Statement of Changes in Net Assets Attributable to Unitholders
For the six months ended 30 June 2026
(Expressed in Trinidad and Tobago Dollars)

	Number of units	Capital account $	Movement in net assets attributable to unitholders $	Net assets attributable to unitholders $
Six months ended 30 June 2026				
Balance at beginning of period	471,461	5,874,759	5,121,536	10,996,295
Issue of units	1,073	26,000	-	26,000
Redemption of units	(29,545)	(686,788)	-	(686,788)
Increase in net assets attributable to unitholders	-	-	257,882	257,882
Balance at 30 June 2026	**442,989**	**5,213,971**	**5,379,418**	**10,593,389**
Six months ended 30 June 2025				
Balance at beginning of period	520,180	6,991,709	4,396,526	11,388,235
Issue of units	1,379	30,594	-	30,594
Redemption of units	(2,206)	(48,634)	-	(48,634)
Increase in net assets attributable to unitholders	-	-	501,297	501,297
Balance at 30 June 2025	**519,353**	**6,973,669**	**4,897,823**	**11,871,492**
Year ended 31 December 2025				
Balance at beginning of year	520,180	6,991,709	4,396,526	11,388,235
Issue of units	1,644	36,594	--	36,594
Redemption of units	(50,363)	(1,153,544)	--	(1,153,544)
Increase in net assets attributable to unitholders	--	--	725,010	725,010
Balance at 31 December 2025	**471,461**	**5,874,759**	**5,121,536**	**10,996,295**

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

Savinvest Capital Growth Fund
Unaudited Condensed Interim Statement of Cash Flows
For the six months ended 30 June 2026
(Expressed in Trinidad and Tobago Dollars)

	Unaudited Six months ended 30 Jun 2026 $	Unaudited Six months ended 30 Jun 2025 $	Audited Year ended 31 Dec 2025 $
Cash flows from operating activities:			
Net profit for the period	257,882	501,297	725,010
Adjustments:			
Net unrealised gains on investment securities	(265,232)	(433,380)	(1,071,931)
Net realised losses on investment securities	37,343	-	521,838
Net foreign exchange movement	30,955	10,164	(22,303)
Interest income	(109,800)	(153,561)	(258,442)
Dividend income	(119,943)	(110,877)	(310,737)
(Decrease)/increase in due from broker	172,959	-	(172,959)
Increase in other receivable	(16,424)	(9,018)	(53,430)
(Decrease) / increase in accounts payable and accrued expenses	(46,476)	26,699	73,943
Purchase of financial assets	(678,555)	(1,305,824)	(1,663,555)
Disposal proceeds from financial assets	588,001	1,852,428	3,434,663
Interest received	108,913	150,289	259,878
Dividend received	253,730	92,151	207,263
Net cash provided by operating activities	**213,353**	**620,368**	**1,669,238**
Cash flows from financing activities:			
Issue of units	26,000	30,594	36,594
Redemption of units	(686,788)	(48,634)	(1,153,544)
Net cash used in financing activities	**(660,788)**	**(18,040)**	**(1,116,950)**
Net (decrease) / increase in cash and cash equivalents for the period	(447,435)	602,328	552,288
Cash and cash equivalents at beginning of period	1,000,347	448,059	448,059
Cash and cash equivalents at end of period	**552,912**	**1,050,387**	**1,000,347**
Represented by:			
Cash at bank	23,538	31,594	178,111
Income funds	529,374	1,018,793	822,236
	552,912	**1,050,387**	**1,000,347**

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

Basis of Preparation

The interim unaudited financial statements for the six months ended 30 June 2026 have been prepared in accordance with IAS 34 "Interim Financial Reporting".

These interim unaudited 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 unaudited financial statements are consistent with those followed in the preparation of the annual audited financial statements for the year ended 31 December 2025.