Savinvest India Asia Fund

Unaudited Condensed Interim Financial Statements
For nine months ended 30 June 2026
(Expressed in United States Dollars)

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Savinvest India Asia Fund
Unaudited Condensed Interim Statement of Financial Position
As at 30 June 2026
(Expressed in United States Dollars)

	Unaudited 30 Jun 2026 $	Unaudited 30 Jun 2025 $	Audited 30 Sep 2025 $
Assets			
Investment securities			
- Fair value through profit or loss (FVPL)	3,877,390	4,468,102	4,374,757
Cash and cash equivalents	88,932	328,205	71,113
Mutual fund income receivable	-	2	-
Dividend receivable	3,186	1,011	-
Tax recoverable	67,918	67,918	67,918
Total assets	**4,037,426**	**4,865,238**	**4,513,788**
Liabilities			
Accounts payable and accrued expenses	39,239	54,586	57,845
Total liabilities (excluding net assets attributable to unitholders)	**39,239**	**54,586**	**57,845**
Net assets attributable to unitholders	3,998,187	4,810,652	4,455,943
Represented by:			
Number of participating units	314,549	389,640	363,956
Net asset value per unit	$12.7109	$12.3464	$12.2431

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 India Asia Fund authorised these financial statements for issue.

Director

Director

Savinvest India Asia Fund
Unaudited Condensed Interim Statement of Comprehensive Income
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Unaudited		Unaudited		Audited
	Three months ended		Nine months ended		Year ended
	30 Jun 2026	30 Jun 2025	30 Jun 2026	30 Jun 2025	30 Sep 2025
	$	$	$	$	$
Income					
Dividend income	12,462	(29,436)	41,571	88,605	124,769
Mutual fund income	698	14	1,900	49	73
Realised gain / (loss) on sale of investment securities	-	-	100,101	(73,914)	(48,788)
Unrealised gain / (loss) on investment securities	467,364	363,812	76,561	(16,456)	(42,426)
Other income	33	64	73,760	2,736	2,782
Foreign exchange gain / (loss)	-	115	(1,573)	(1,029)	(3,018)
Total investment income / (loss)	**480,557**	**334,569**	**292,320**	**(9)**	**33,392**
Expenses					
Trustee fees	(2,443)	(2,850)	(7,635)	(8,541)	(11,452)
Audit fees	(2,493)	(2,493)	1,269	(6,955)	(9,476)
Fund administration fees	(9,772)	(11,409)	(30,624)	(34,436)	(46,072)
Investment management fees	(19,545)	(22,818)	(61,248)	(68,872)	(92,145)
Legal and professional fees	-	-	(15,404)	(20,604)	(20,604)
Custodian fees	-	-	-	(1,070)	(1,070)
Other expenses	(233)	-	(13,236)	(9,555)	(9,554)
Total expenses	**(34,486)**	**(39,570)**	**(126,878)**	**(150,033)**	**(190,373)**
Net profit / (loss) for the period before withholding tax	**446,071**	**294,999**	**165,442**	**(150,042)**	**(156,981)**
Withholding tax	(193)	-	(7,622)	-	(37,431)
Increase / (decrease) in net assets attributable to unitholders	**445,878**	**294,999**	**157,820**	**(150,042)**	**(194,412)**

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

Savinvest India Asia Fund
Unaudited Condensed Interim Statement of Changes in Net Assets attributable to unitholders
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Number of units	Capital Amount	Movement in Net assets Attributable to Unitholders	Net assets Attributable to unitholders
		$	$	$
Nine months ended 30 June 2026				
Balance at beginning of period	363,956	4,982,098	(526,155)	4,455,943
Issue of units	565	7,000	-	7,000
Redemption of units	(49,972)	(622,576)	-	(622,576)
Increase in net assets attributable to unitholders	-	-	157,820	157,820
Balance at 30 June 2026	**314,549**	**4,366,522**	**(368,335)**	**3,998,187**
Nine months ended 30 June 2025				
Balance at beginning of period	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 unitholders	-	-	(150,042)	(150,042)
Balance at 30 June 2025	**389,640**	**5,292,437**	**(481,785)**	**4,810,652**
Year ended 30 September 2025				
Balance at beginning of year	393,328	5,334,799	(331,743)	5,003,056
Issue of units	-	-	-	-
Redemption of units	(29,372)	(352,701)	-	(352,701)
Decrease in net assets attributable to unitholders	-	-	(194,412)	(194,412)
Balance at 30 September 2025	**363,956**	**4,982,098**	**(526,155)**	**4,455,943**

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

Savinvest India Asia Fund
Unaudited Condensed Interim Statement of Cash Flows
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Unaudited Nine months ended 30 Jun 2026 $	Unaudited Nine months ended 30 Jun 2025 $	Audited Year ended 30 Sep 2025 $
Cash flows from operating activities:			
Net profit/(loss) for the period	157,820	(150,042)	(194,412)
Adjustments:			
Realised (gain)/loss on investment securities - FVPL	(100,101)	73,914	48,788
Unrealised (gain)/loss on investment securities - FVPL	(76,561)	16,456	42,426
Dividend income	(41,571)	(88,605)	(124,769)
Decrease in accounts payable and accrued expenses	(18,606)	(51,941)	(48,682)
Cash used in operations	(79,019)	(200,218)	(276,649)
Dividend received	38,385	87,594	124,769
Net cash used in operating activities	**(40,634)**	**(112,624)**	**(151,880)**
Cash flows from investing activities:			
Purchase of investment securities - FVPL	(779,556)	(1,405,057)	(1,405,055)
Proceeds from disposal/maturity of investment securities - FVPL	1,453,585	352,707	445,208
Net cash generated from/(used in) investing activities	**674,029**	**(1,052,350)**	**(959,847)**
Cash flows from financing activities:			
Issue of units	7,000	-	-
Redemption of units	(622,576)	(42,362)	(352,701)
Net cash used in financing activities	**(615,576)**	**(42,362)**	**(352,701)**
Net increase/(decrease) in cash and cash equivalents for the period	17,819	(1,207,336)	(1,464,428)
Cash and cash equivalents at beginning of period	71,113	1,535,541	1,535,541
Cash and cash equivalents at end of period	**88,932**	**328,205**	**71,113**
Represented by:			
Cash at bank	84,783	325,962	68,844
Money market accounts	4,149	2,243	2,269
	88,932	**328,205**	**71,113**

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

Basis of Preparation

The interim unaudited financial statements for the nine 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 30 September 2025.