

The Abercrombie TTD Monthly Fixed Income Fund



First Citizens

We put you first

Unaudited Condensed Interim Financial Statements

For nine months ended 31 March 2026

(Expressed in Trinidad and Tobago dollars)

Unaudited Condensed Interim Statement of Financial Position

	Unaudited 31 Mar 2026 \$'000	Unaudited 31 Mar 2025 \$'000	Audited 30 Jun 2025 \$'000
Assets			
Investment securities			
- Fair value through other comprehensive income (FVOCI)	2,086,133	1,917,927	1,987,441
- Fair value through profit and loss (FVPL)	2,079,380	2,121,614	1,991,974
- Amortised cost	940,317	780,069	823,918
Income receivable	59,255	49,983	62,223
Miscellaneous receivables	--	337	--
Cash and cash equivalents	788,001	997,171	1,040,239
Total assets	5,953,086	5,867,101	5,905,795
Liabilities			
Other payables	826	1,438	953
Due to related parties	10,702	7,639	7,629
Total liabilities	11,528	9,077	8,582
Equity			
Equity	5,941,558	5,858,024	5,897,213
Total equity	5,941,558	5,858,024	5,897,213
Total liabilities and equity	5,953,086	5,867,101	5,905,795

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 The Abercrombie TTD Monthly Fixed Income Fund authorised these financial statements for issue.

Director

Director

Unaudited Condensed Interim Statement of Profit or Loss and Other Comprehensive Income

	Unaudited Three months ended 31 Mar 2026 \$'000		Unaudited Nine months ended 31 Mar 2026 \$'000		Audited Year ended 30 Jun 2025 \$'000
Income					
Net interest income	55,316	47,699	158,362	136,847	182,857
Net realised loss on sale of investment securities - FVPL	--	(1,633)	--	(6,082)	(7,817)
Net foreign exchange loss	(2,523)	(14)	(28)	(31)	(35)
Net unrealized (loss)/gain on investment securities - FVPL	--	(47)	--	174	174
Net Investment Income	52,793	46,005	158,334	130,908	175,179
Expenses					
Management and trustee fees	(30,809)	(27,403)	(97,634)	(77,408)	(102,689)
Other administrative expenses	(319)	(252)	(954)	(824)	(1,139)
Net impairment expense/(write-back) on investment securities	15	141	(64)	1,156	1,380
Total expenses	(31,113)	(27,514)	(98,652)	(77,076)	(102,448)
Profit for the period	21,680	18,491	59,682	53,832	72,731
Other comprehensive income:					
Fair value (loss)/gain arising during the period	(6,555)	10,870	3,950	10,870	18,008
Total comprehensive income for the period	15,125	29,361	63,632	64,702	90,739

Unaudited Condensed Interim Statement of Changes in Equity

	Net assets attributable to unitholders \$'000	Fair value reserves \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2025	5,853,970	(18,834)	62,077	5,897,213
Total comprehensive income	--	3,950	59,682	63,632
Total transactions with unitholders	40,395	--	(59,682)	(19,287)
Balance at 31 March 2026 (unaudited)	5,894,365	(14,884)	62,077	5,941,558
Balance at 1 July 2024	5,813,306	(36,842)	61,902	5,838,366
Total comprehensive income	--	10,870	53,832	64,702
Total transactions with unitholders	8,614	--	(53,658)	(45,044)
Balance at 31 March 2025 (unaudited)	5,821,920	(25,972)	62,076	5,858,024
Balance at 1 July 2024	5,813,306	(36,842)	61,902	5,838,366
Total comprehensive income	--	18,008	72,731	90,739
Total transactions with unitholders	40,664	--	(72,556)	(31,892)
Balance at 30 June 2025 (audited)	5,853,970	(18,834)	62,077	5,897,213

Unaudited Condensed Interim Statement of Cash Flows

	Unaudited Nine months ended 31 Mar 2026 \$'000	Unaudited Nine months ended 31 Mar 2025 \$'000	Audited Year ended 30 Jun 2025 \$'000
Cash flows from operating activities			
Operating profit for the period	59,682	53,832	72,731
Unrealised loss on investment securities - FVPL	--	(174)	(174)
Net impairment expense/(write-back) on financial assets	64	(1,156)	(1,380)
Decrease/(Increase) in receivables	2,946	(13,376)	(25,279)
Increase in liabilities	2,968	2,492	1,997
Purchase of investment securities	(2,674,818)	(2,397,997)	(2,997,026)
Proceeds from maturities/sales of investment securities	2,376,207	2,270,850	2,893,518
Net cash used in operating activities	(232,951)	(85,529)	(55,613)
Cash flows from financing activities:			
Subscriptions	2,564,217	2,440,761	3,260,303
Redemptions	(2,583,504)	(2,485,805)	(3,292,195)
Net cash used in financing activities	(19,287)	(45,044)	(31,892)
Net decrease in cash and cash equivalents for the period	(252,238)	(130,573)	(87,505)
Cash and cash equivalents at beginning of period	1,040,239	1,127,744	1,127,744
Cash and cash equivalents at end of period	788,001	997,171	1,040,239

Notes to the Unaudited Condensed Interim Financial Statements

Basis of preparation

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

Material 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.