

The Paria US\$ Monthly Fixed Income Fund



First Citizens
We put you first

Unaudited Condensed Interim Financial Statements For nine months ended 31 March 2026

(Expressed in United States dollars)

Unaudited Condensed Interim Statement of Financial Position

	Unaudited 31 Mar 2026 \$	Unaudited 31 Mar 2025 \$	Audited 30 Jun 2025 \$
Assets			
Investment securities			
Fair value through other comprehensive income (FVOCI)	104,579,984	79,320,565	79,908,718
Fair value through profit or loss (FVPL)	7,906,800	--	--
Amortised cost	13,352,522	38,754,245	35,796,830
Interest receivable	923,611	993,179	1,288,079
Due from related party	30,601	36,203	35,034
Cash and cash equivalents	11,819,161	13,524,744	22,252,688
Total assets	138,612,679	132,628,936	139,281,349
Liabilities			
Accrued expenses and other payables	232,238	225,514	228,966
Total liabilities	232,238	225,514	228,966
Equity			
Net assets attributable to unitholders	138,380,441	132,403,422	139,052,383
Total liabilities and equity	138,612,679	132,628,936	139,281,349

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 Paria US\$ 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 \$		Unaudited Nine months ended 31 Mar 2026 \$		Audited Year ended 30 Jun 2025 \$
Income					
Net interest income	1,082,280	1,065,199	3,343,627	3,222,559	4,323,708
Net realised loss on sale of investment securities - FVPL	--	--	--	(30,846)	(30,846)
Net unrealised loss on investment securities - FVPL	(969)	--	(1,645)	(1,003)	(1,003)
Net investment income	1,081,311	1,065,199	3,341,982	3,190,710	4,291,859
Expenses					
Management and trustee fees	(581,194)	(617,743)	(1,831,707)	(1,831,413)	(2,436,739)
Other administrative expenses	(19,015)	(9,877)	(46,671)	(44,154)	(63,566)
Net impairment write-back on investment securities	177	1,823	1,966	7,615	10,200
Total expenses	(600,032)	(625,797)	(1,876,412)	(1,867,952)	(2,490,105)
Profit for the period	481,279	439,402	1,465,570	1,322,758	1,801,754
Other comprehensive income:					
Fair value (loss)/gain arising during the period	(676,053)	2,280,668	8,588	2,280,668	2,947,234
Total comprehensive (losses)/income for the period	(194,774)	2,720,070	1,474,158	3,603,426	4,748,988

Unaudited Condensed Interim Statement of Changes in Equity

	Net assets attributable to unitholders \$	Fair value reserve \$	Retained surplus \$	Total equity \$
Balance at 1 July 2025	140,195,042	(1,706,648)	563,989	139,052,383
Total comprehensive income	--	8,588	1,465,570	1,474,158
Total transactions with unitholders	(678,885)	--	(1,467,215)	(2,146,100)
Balance at 31 March 2026 (unaudited)	139,516,157	(1,698,060)	562,344	138,380,441
Balance at 1 July 2024	147,157,743	(4,653,882)	564,913	143,068,774
Total comprehensive income	--	2,280,668	1,322,758	3,603,426
Total transactions with unitholders	(12,945,097)	-	(1,323,681)	(14,268,778)
Balance at 31 March 2025 (unaudited)	134,212,646	(2,373,214)	563,990	132,403,422
Balance at 1 July 2024	147,157,743	(4,653,882)	564,913	143,068,774
Total comprehensive income	--	2,947,234	1,801,754	4,748,988
Total transactions with unitholders	(6,962,701)	--	(1,802,678)	(8,765,379)
Balance at 30 June 2025 (audited)	140,195,042	(1,706,648)	563,989	139,052,383

Unaudited Condensed Interim Statement of Cash Flows

	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			
Profit for the period	1,465,570	1,322,758	1,801,754
Net impairment write-back on investment securities	(1,966)	(7,615)	(10,200)
Purchase of investment securities	(45,783,163)	(25,633,153)	(25,071,893)
Proceeds from sale/maturity of investment securities	35,124,400	26,370,169	29,370,169
Net unrealised loss on investment securities - FVPL	1,645	1,003	1,003
Net amortization premium/discounts on investment securities	533,914	821,238	298,391
Decrease/(Increase) in interest receivable	364,468	270,211	(24,689)
Decrease in due from related party	4,433	9,987	11,156
Increase/(Decrease) in accrued expenses and other payables	3,272	(880)	2,572
Net cash (used in)/generated from operating activities	(8,287,427)	3,153,718	6,378,263
Cash flows from financing activities:			
Subscriptions	71,895,428	44,678,328	64,734,547
Redemptions paid	(74,041,528)	(58,947,106)	(73,499,926)
Net cash used in financing activities	(2,146,100)	(14,268,778)	(8,765,379)
Net decrease in cash and cash equivalents for the period	(10,433,527)	(11,115,060)	(2,387,116)
Cash and cash equivalents at beginning of the period	22,252,688	24,639,804	24,639,804
Cash and cash equivalents at end of the period	11,819,161	13,524,744	22,252,688

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.