

JMMB TTD Income Fund

Unaudited Condensed Interim Financial Statements
For nine months period ended 31 January 2026
(Expressed in Trinidad & Tobago Dollars)

Prepared by: 

Reviewed by: P. Maragh

JMMB TTD Income Fund
Unaudited Condensed Interim Statement of Financial Position
(Expressed in Trinidad & Tobago Dollars)

	Unaudited Jan 31 2026 \$	Unaudited Jan 31 2025 \$	Audited Apr 30 2025 \$
Assets			
Financial assets at fair value through profit or loss (FVPL)	21,647,100	19,405,764	19,458,700
Cash and cash equivalents	3,159,543	1,948,049	2,238,222
Interest receivable	204,135	123,742	171,663
Due from JMMB Bank	-	-	17,517
Other receivables	67,731	42,228	84,220
Total assets	25,078,509	21,519,783	21,970,322
Liabilities			
Due to JMMB Bank	-	2,483	-
Fund expenses payable	42,940	60,927	46,068
Trustee fees payable	47,730	14,892	29,079
Total liabilities	90,670	78,302	75,147
Equity			
Equity	24,987,839	21,441,481	21,895,175
Total equity	24,987,839	21,441,481	21,895,175
Total liabilities and equity	25,078,509	21,519,783	21,970,322
Represented by:			
Number of participating units	235,365	210,231	213,567
Net asset value per unit	106.17	101.99	102.52

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

On 23 MARCH 2026, the Board of Directors of First Citizens Trustee Services Limited, the Trustee of JMMB TTD Income Fund authorised these financial statements for issue.



Director



Director

JMMB TTD Income Fund
Unaudited Condensed Interim Statement of Changes in Equity
(Expressed in Trinidad & Tobago Dollars)

	Unitholder balances			
	# of units	Nominal Amount	Retained surplus/(deficit)	Net assets attributable to unitholders
		\$	\$	\$
Balance at 1 May 2025				
Balance as at beginning of period	213,567	21,569,115	326,060	21,895,175
Proceeds from issuance of redeemable units	71,670	7,420,486	-	7,420,486
Redemption of redeemable units	(49,872)	(5,212,672)	-	(5,212,672)
Total Comprehensive income for the period	-	-	884,850	884,850
Balance as at 31 January 2026 (unaudited)	235,365	23,776,929	1,210,909	24,987,839
Balance at 1 May 2024				
Balance as at beginning of period	90,485	9,295,955	(223,606)	9,072,349
Proceeds from issuance of redeemable units	125,471	12,518,195	-	12,518,195
Redemption of redeemable units	(5,725)	(583,635)	-	(583,635)
Total Comprehensive income for the period	-	-	434,572	434,572
Balance as at 31 January 2025 (unaudited)	210,231	21,230,515	210,966	21,441,481
Balance at 1 May 2024				
Balance as at beginning of year	90,485	9,295,955	(223,606)	9,072,349
Proceeds from issuance of redeemable units	128,922	12,868,445	-	12,868,445
Redemption of redeemable unit	(5,840)	(595,285)	-	(595,285)
Total Comprehensive income for the year	-	-	549,666	549,666
Balance as at 30 April 2025 (audited)	213,567	21,569,115	326,060	21,895,175

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

JMMB TTD Income Fund
Unaudited Condensed Interim Statement of Cash Flows
(Expressed in Trinidad & Tobago Dollars)

	Unaudited Nine months Ended Jan 31 2026 \$	Unaudited Nine months Ended Jan 31 2025 \$	Audited Year Ended Apr 30 2025 \$
Cash flows from operating activities:			
Operating profit for the period	884,850	434,572	549,666
Adjustments to reconcile net income to net cash provided by operating activities	(852,432)	(450,632)	(571,635)
Net cash from operating activities before changes in operating assets and liabilities	32,418	(16,060)	(21,969)
Changes in operating assets and liabilities:			
Decrease/(increase) in due from JMMB Bank	17,517	(9)	(17,517)
Decrease in other receivables	16,489	1,026,723	984,732
Decrease in due to JMMB Bank	-	-	(2,493)
(Decrease)increase in fund expenses payable	(3,128)	29,926	15,067
Increase/(decrease) in trustee fees payable	18,651	(85,108)	(70,921)
Net cash generated from operating activities	81,947	955,472	886,899
Cash flows from investing activities:			
Purchase of financial assets	(9,160,210)	(12,813,890)	(14,452,804)
Proceeds from maturities/sales of financial assets	7,127,394	1,184,422	2,726,972
Interest received	664,376	293,628	410,138
Net cash flow used in investing activities	(1,368,440)	(11,335,840)	(11,315,694)
Cash flows from financing activities:			
Proceeds from issuance of redeemable units	7,420,486	12,518,195	12,868,445
Redemptions paid	(5,212,672)	(583,635)	(595,285)
Net cash generated from financing activities	2,207,814	11,934,560	12,273,160
Net increase in cash and cash equivalents for the period	921,321	1,554,192	1,844,365
Cash and cash equivalents at beginning of period	2,238,222	393,857	393,857
Cash and cash equivalents at end of period	3,159,543	1,948,049	2,238,222

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

JMMB TTD Income Fund
Notes to the Unaudited Condensed Interim Financial Statements
(Expressed in Trinidad & Tobago Dollars)

Basis of preparation

The interim financial statements for the nine months ended 31 January 2026 have 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 financial statements for the year ended 30 April 2025.