

JMMB TTD Income Fund

Unaudited Condensed Interim Financial Statements
For the three months period ended 31 July 2026
(Expressed in Trinidad & Tobago Dollars)

Prepared by: S. Hunt

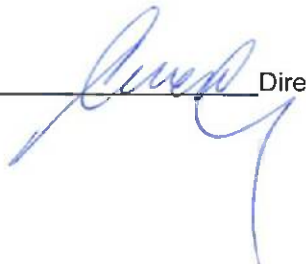
Reviewed by: N. Wilson

JMMB TTD Income Fund
Unaudited Condensed Interim Statement of Financial Position
As at 31 July 2026
(Expressed in Trinidad & Tobago Dollars)

	Unaudited 31 Jul 2026 \$	Unaudited 31 Jul 2025 \$	Audited 30 Apr 2026 \$
Assets			
Financial assets at fair value through profit or loss (FVPL)	26,031,076	22,824,004	23,632,339
Cash and cash equivalents	4,539,481	1,738,790	4,292,521
Interest receivable	252,431	167,488	220,891
Due from JMMB Bank	-	-	3,685
Other receivables	1,198,631	51,286	123,825
Total assets	32,021,619	24,781,568	28,273,261
Liabilities			
Due to JMMB Bank	-	3,483	-
Fund expenses payable	68,811	55,469	55,846
Trustee fees payable	33,215	16,204	63,337
Total liabilities	102,026	75,156	119,183
Equity			
Equity	31,919,593	24,706,412	28,154,078
Total equity	31,919,593	24,706,412	28,154,078
Total liabilities and equity	32,021,619	24,781,568	28,273,261
Represented by:			
Number of participating units	291,669	239,968	261,287
Net asset value per unit	109.44	102.96	107.75

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

On 25 September 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 Profit or Loss and Other Comprehensive Income
For the three months ended 31 July 2026
(Expressed in Trinidad & Tobago Dollars)

	Unaudited Three months ended 31 Jul 2026 \$	Unaudited Three months ended 31 Jul 2025 \$	Audited Year ended 30 Apr 2026 \$
Income			
Interest income	311,543	230,675	975,114
Dividend income	65,711	85,703	249,940
Other income	-	-	3,483
Net realised gain on financial asset at FVPL	10,464	13,310	822,452
Net unrealised gain on disposal of financial assets at FVPL	188,655	-	-
Total net income	576,373	329,688	2,050,989
Expenses			
Audit fees expense	(12,968)	(9,337)	(51,870)
Trustee fees expense	(26,127)	(16,204)	(71,759)
Investment fees expense	(72,800)	(35,157)	(121,360)
Other expenses	(619)	(864)	(20,653)
Net foreign currency loss from financial assets	(7,174)	(2,677)	(9,940)
Net unrealised loss on disposal of financial assets at FVPL	-	(165,955)	(487,750)
Total expenses	(119,688)	(230,194)	(763,332)
Operating profit for the period	456,685	99,494	1,287,657
Total comprehensive income for the period	456,685	99,494	1,287,657

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

JMMB TTD Income Fund
Unaudited Condensed Interim Statement of Changes in Equity
For the three months ended 31 July 2026
(Expressed in Trinidad & Tobago Dollars)

	Unitholder balances			
	# of units	Nominal Amount	Retained surplus/(deficit)	Net assets attributable to unitholders
		\$	\$	\$
Balance at 1 May 2026				
Balance as at beginning of year	261,287	26,540,361	1,613,717	28,154,078
Proceeds from issuance of redeemable units	32,702	3,561,237	-	3,561,237
Redemption of redeemable units	(2,320)	(252,407)	-	(252,407)
Total comprehensive income for the period	-	-	456,685	456,685
Balance as at 31 July 2026	291,669	29,849,191	2,070,402	31,919,593
Balance at 1 May 2025				
Balance as at beginning of year	213,567	21,569,115	326,060	21,895,175
Proceeds from issuance of redeemable units	26,559	2,728,028	-	2,728,028
Redemption of redeemable units	(158)	(16,285)	-	(16,285)
Total comprehensive income for the period	-	-	99,494	99,494
Balance as at 31 July 2025	239,968	24,280,858	425,555	24,706,412
Balance at 1 May 2025				
Balance as at beginning of year	213,567	21,569,115	326,060	21,895,175
Proceeds from issuance of redeemable units	100,243	10,465,596	-	10,465,596
Redemption of redeemable unit	(52,523)	(5,494,350)	-	(5,494,350)
Total comprehensive income for the year	-	-	1,287,657	1,287,657
Balance as at 30 April 2026	261,287	26,540,361	1,613,717	28,154,078

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

JMMB TTD Income Fund
Unaudited Condensed Interim Statement of Cash Flows
For the three months ended 31 July 2026
(Expressed in Trinidad & Tobago Dollars)

	Unaudited Three months ended 31 Jul 2026 \$	Unaudited Three months ended 31 Jul 2025 \$	Audited Year ended 30 Apr 2026 \$
Cash flows from operating activities:			
Operating profit for the period	456,685	99,494	1,287,657
Interest Income	(311,543)	(230,675)	(975,114)
Net realized gain on disposal of financial assets at FVPL	(10,464)	(13,310)	(822,452)
Net unrealized (gains)/losses on financial assets at FVPL	(188,655)	165,955	487,750
Decrease in due from JMMB Bank	-	17,517	13,832
(Increase)/decrease in other receivables	(1,071,121)	32,934	(39,605)
Increase in due to JMMB Bank	-	3,483	-
Increase in fund expenses payable	12,965	9,401	9,778
(Decrease)/increase in trustee fees payable	(30,122)	(12,875)	34,258
Net cash (used in)/provided by operating activities	(1,142,255)	71,924	(3,896)
Cash flows from investing activities:			
Purchase of financial assets	(3,164,888)	(4,672,096)	(13,106,229)
Proceeds from maturities/ sales of financial assets	965,271	1,154,147	9,267,292
Interest received	280,002	234,850	925,886
Net cash flow used in investing activities	(1,919,615)	(3,283,099)	(2,913,051)
Cash flows from financing activities:			
Proceeds from issuance of redeemable units	3,561,237	2,728,028	10,465,596
Redemptions paid	(252,407)	(16,285)	(5,494,350)
Net cash provided by financing activities	3,308,830	2,711,743	4,971,246
Net increase/(decrease) in cash and cash equivalents for the period	246,960	(499,432)	2,054,299
Cash and cash equivalents at beginning of period	4,292,521	2,238,222	2,238,222
Cash and cash equivalents at end of period	4,539,481	1,738,790	4,292,521

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
For the three months ended 31 July 2026
(Expressed in Trinidad & Tobago Dollars)

Basis of preparation

The interim unaudited financial statements for the three months period ended 31 July 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 unaudited financial statements are consistent with those followed in the preparation of the annual audited financial statements for the year ended 30 April 2026.