JMMB International Corporate Bond Fund

Unaudited Condensed Interim Financial Statements

For nine months period ended 30 June 2026

(Expressed in United States Dollars)

Prepared by: S. Francis

Reviewed by:

JMMB International Corporate Bond 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			
Financial assets at fair value through profit and loss	7,877,014	7,707,457	6,883,309
Cash and cash equivalents	889,631	833,934	1,817,350
Interest receivable	37,397	18,225	52,687
Other receivables	78,018	313,731	89,268
Total assets	**8,882,060**	**8,873,347**	**8,842,614**
Liabilities			
Audit fees payable	7,106	6,412	5,589
Management fees payable	3,860	18,169	21,404
Trustee fees payable	--	--	4,461
Other payables	2,135	11,408	20,990
Total liabilities	**13,101**	**35,989**	**52,444**
Equity			
Net assets attributable to unitholders	8,868,959	8,837,358	8,790,170
Total equity	**8,868,959**	**8,837,358**	**8,790,170**
Total liabilities and equity	**8,882,060**	**8,873,347**	**8,842,614**

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 JMMB International Corporate Bond Fund authorised these financial statements for issue.

______________________ Director

______________________ Director

JMMB International Corporate Bond Fund
Unaudited Condensed Interim Statement of Profit or Loss and Other Comprehensive Income
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Unaudited Three months ended		Unaudited Nine months ended		Audited Year ended
	30 Jun 2026	30 June 2025	30 Jun 2026	30 Jun 2025	30 Sep 2025
	$	$	$	$	$
Investment Income					
Interest and dividend income	72,641	107,300	173,368	285,728	332,228
Deferral	--	--	--	--	32,719
Net realised gain on disposal of financial assets at FVPL	17,922	7,383	128,096	19,290	45,903
Net unrealised gain/(loss) on financial asset at FVPL	10,994	7,659	(21,903)	(15,668)	43,551
Total investment income	**101,557**	**122,342**	**279,561**	**289,350**	**454,401**
Expenses					
Audit fees	(3,611)	(1,397)	(6,405)	(4,192)	(5,589)
Management fees	(40,535)	(41,595)	(153,704)	(140,391)	(221,853)
Trustee fees	-	-	(74)	(3,255)	(16,750)
Other expenses	(30)	(3,253)	(3,553)	(6,751)	(7,334)
Total operating expenses	**(44,176)**	**(46,245)**	**(163,736)**	**(154,589)**	**(251,526)**
Operating profit for the period	**57,381**	**76,097**	**115,825**	**134,761**	**202,875**
Total comprehensive income for the period	**57,381**	**76,097**	**115,825**	**134,761**	**202,875**

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

JMMB International Corporate Bond Fund
Unaudited Condensed Interim Statement of Changes in Equity
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Unitholder balances # of units	Nominal Amounts $	Retained Surplus $	Net assets attributable to unitholders $
Balance at 1 October 2025	330,136	8,360,203	429,967	8,790,170
Proceeds from issuance of redeemable units	21,843	585,316	-	585,316
Redemption of redeemable units	(23,230)	(622,352)	-	(622,352)
Total Comprehensive income for the period	-	-	115,825	115,825
Balance at 30 June 2026	**328,749**	**8,323,167**	**545,792**	**8,868,959**
Balance at 1 October 2024	202,953	5,037,297	227,092	5,264,389
Proceeds from issuance of redeemable units	159,624	4,174,904	-	4,174,904
Redemption of redeemable units	(28,107)	(736,696)	-	(736,696)
Total Comprehensive income for the period	-	-	134,761	134,761
Balance at 30 June 2025	**334,470**	**8,475,505**	**361,853**	**8,837,358**
Balance at 1 October 2024	202,953	5,037,297	227,092	5,264,389
Proceeds from issuance of redeemable units	174,520	4,570,033	-	4,570,033
Redemption of redeemable units	(47,337)	(1,247,127)	-	(1,247,127)
Total Comprehensive income for the year	-	-	202,875	202,875
Balance at 30 September 2025	**330,136**	**8,360,203**	**429,967**	**8,790,170**

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

JMMB International Corporate Bond 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:			
Operating profit for the period	115,825	134,761	202,875
Adjustments to reconcile net income to net cash provided by operating activities	(106,193)	(3,622)	(89,454)
Net cash from operating activities before changes in operating assets and liabilities	**9,632**	**131,139**	**113,421**
Changes in operating assets and liabilities:			
Decrease/(increase) in interest receivable	15,290	23,861	(10,601)
Decrease/(increase) in other receivables	11,250	(294,393)	(51,706)
(Decrease)/increase in audit fees payable	1,517	704	(119)
(Decrease)/increase in management fees payable	(17,544)	16,085	8,624
(Decrease)/increase in trustee fees payable	(4,461)	(2,628)	1,833
(Decrease)/increase in other payables	(18,855)	(2,421)	17,858
Net cash (used in) operating activities	**(3,171)**	**(127,653)**	**79,310**
Cash flows from investing activities:			
Purchase of financial assets	(13,716,282)	(6,251,754)	(9,145,020)
Proceeds from maturities/ sales of financial assets	12,828,770	2,170,510	5,955,531
Net cash used in investing activities	**(887,512)**	**(4,081,244)**	**(3,189,489)**
Cash flows from financing activities:			
Subscriptions during the period	585,316	4,174,904	4,570,033
Redemption of redeemable units	(622,352)	(736,696)	(1,247,127)
Net cash (used in)/generated from financing activities	**(37,036)**	**3,438,208**	**3,322,906**
Net (decrease)/increase in cash and cash equivalents for the period	(927,719)	(770,689)	212,727
Cash and cash equivalents at beginning of period	1,817,350	1,604,623	1,604,623
Cash and cash equivalents at end of period	**889,631**	**833,934**	**1,817,350**

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".

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 September 2025.

JMMB Global Equities Fund

Unaudited Condensed Interim Financial Statements

For nine months ended 30 June 2026

(Expressed in United States Dollars)

Prepared by: Jessica Green

Reviewed by: ____________

JMMB Global Equities 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			
Financial assets at fair value through profit or loss	5,286,820	4,522,782	4,872,178
Cash and cash equivalents	128,384	206,282	42,369
Other receivables	51,757	31,813	38,384
Total assets	**5,466,961**	**4,760,877**	**4,952,931**
Liabilities			
Audit fees payable	4,345	4,697	3,361
Management fees payable	44,242	55,727	11,927
Trustee fees payable	7,533	4,406	7,316
Other payables	6,440	8,923	27,346
Total liabilities	**62,560**	**73,753**	**49,950**
Equity			
Net assets attributable to unitholders	5,404,401	4,687,124	4,902,981
Total equity	**5,404,401**	4,687,124	**4,902,981**
Total liabilities and equity	**5,466,961**	**4,760,877**	**4,952,931**

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 JMMB Global Equities Fund authorised these financial statements for issue.

Director

Director

JMMB Global Equities Fund
Unaudited Condensed Interim Statement of Profit or Loss and Other Comprehensive Income
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Unaudited Three months ended 30 Jun 2026 $	Unaudited Three months ended 30 Jun 2025 $	Unaudited Nine months ended 30 Jun 2026 $	Unaudited Nine months ended 30 Jun 2025 $	Audited Year ended 30 Sep 2025 $
Income					
Interest and dividend income	14,590	12,332	43,683	33,988	55,838
Net realised gain on disposal of financial assets	-	-	74,650	-	-
Net unrealised gain on financial assets	760,606	435,616	553,716	275,580	624,977
Total investment income	**775,196**	**447,948**	**672,049**	**309,568**	**680,815**
Expenses					
Audit fees	(1,470)	(1,278)	(3,653)	(2,921)	(4,113)
Management fees	(32,986)	(35,909)	(96,829)	(88,622)	(116,633)
Trustee fees	(2,587)	(2,172)	(5,833)	(6,259)	(19,910)
Other expenses	(512)	(805)	(2,365)	(1,975)	(2,261)
Total operating expenses	**(37,555)**	**(40,164)**	**(108,680)**	**(99,777)**	**(142,917)**
Operating profit for the period	**737,641**	**407,784**	**563,369**	**209,791**	**537,898**
Total comprehensive income for the period	**737,641**	**407,784**	**563,369**	**209,791**	**537,898**

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

JMMB Global Equities Fund
Unaudited Condensed Interim Statement of Changes in Equity
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Unitholder balances			Net assets
		Nominal	Retained	Attributable to
	# of units	Amount	surplus	unitholders
		$	$	$
Balance as at 1 October 2025	323,584	3,584,348	1,318,633	4,902,981
Proceeds from issuance of redeemable units	13,614	212,463	-	212,463
Redemption of redeemable units	(17,668)	(274,412)	-	(274,412)
Total comprehensive income for the period	-	-	563,369	563,369
Balance as at 30 June 2026	**319,530**	**3,522,399**	**1,882,002**	**5,404,401**
Balance as at 1 October 2024	235,731	2,384,873	780,735	3,165,608
Proceeds from issuance of redeemable units	117,447	1,609,920	-	1,609,920
Redemption of redeemable units	(21,951)	(298,195)	-	(298,195)
Total comprehensive income for the period	-	-	209,791	209,791
Balance as at 30 June 2025	331,227	3,696,598	990,526	4,687,124
Balance as at 1 October 2024	235,731	2,384,873	780,735	3,165,608
Proceeds from issuance of redeemable units	126,197	1,736,594	-	1,736,594
Redemption of redeemable units	(38,344)	(537,119)	-	(537,119)
Total comprehensive income for the year	-	-	537,898	537,898
Balance as at 30 September 2025	**323,584**	**3,584,348**	**1,318,633**	**4,902,981**

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

JMMB Global Equities 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:			
Operating profit for the period	563,369	209,791	537,898
Adjustments to reconcile net income to net cash provided by operating activities	(628,366)	(275,580)	(624,977)
Net cash used in operating activities before changes in operating assets and liabilities	**(64,997)**	**(65,789)**	**(87,079)**
Changes in operating assets and liabilities:			
Increase in other receivables	(13,373)	(9,452)	(16,023)
Increase/(decrease) in audit fees payable	984	(623)	(1,959)
Increase in management fees payable	32,315	48,048	4,247
Increase in trustee fees payable	217	2,816	5,726
(Decrease)/increase in other payables	(20,906)	4,246	22,671
Net cash used in operating activities	**(65,760)**	**(20,754)**	**(72,417)**
Cash flows from investing activities:			
Purchase of financial assets	-	(1,249,497)	(1,249,497)
Proceeds from maturities/sales of financial assets	213,724	-	-
Net cash generated from/(used in) investing activities	**213,724**	**(1,249,497)**	**(1,249,497)**
Cash flows from financing activities:			
Subscriptions during the period	212,463	1,609,920	1,736,594
Redemptions during the period	(274,412)	(298,195)	(537,119)
Net cash (used in)/generated from financing activities	**(61,949)**	**1,311,725**	**1,199,475**
Net increase/(decrease) in cash and cash equivalents for the period	86,015	41,474	(122,439)
Cash and cash equivalents at beginning of period	42,369	164,808	164,808
Cash and cash equivalents at end of period	**128,384**	**206,282**	**42,369**

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".

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 September 2025.

JMMB Regional Sovereign Bond Fund

Unaudited Condensed Interim Financial Statements

For nine months ended 30 June 2026

(Expressed in United States Dollars)

Prepared by: ______________________

Reviewed by: ______________________

JMMB Regional Sovereign Bond 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			
Financial assets at fair value through profit or loss	7,193,740	7,824,571	5,879,252
Cash and cash equivalents	1,539,552	959,714	2,870,242
Interest receivable	78,575	70,161	42,603
Other receivables	30,471	26,465	26,382
Total assets	**8,842,338**	**8,880,911**	**8,818,479**
Liabilities			
Audit fees payable	7,067	5,926	5,560
Management fees payable	18,144	18,124	21,305
Trustee fees payable	-	-	4,460
Other payables	2,892	10,024	19,056
Total liabilities	28,103	34,074	50,381
Equity			
Equity	8,814,235	8,846,837	8,768,098
Total equity	8,814,235	8,846,837	8,768,098
Total liabilities and equity	**8,842,338**	**8,880,911**	**8,818,479**

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 JMMB Regional Sovereign Bond Fund authorised these financial statements for issue.

Director

Director

JMMB Regional Sovereign Bond Fund
Unaudited Condensed Interim Statement of Profit or Loss and Other 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					
Interest income	80,402	89,183	243,039	195,382	228,951
Net realised gain on disposal of financial assets at FVPL	8,836	14,767	25,566	58,281	139,867
Net unrealised gain/(loss) on financial assets at FVPL	31,132	63,032	(71,238)	55,861	72,595
Total investment income	**120,370**	**166,982**	**197,367**	**309,524**	**441,413**
Expenses					
Audit fees	(3,596)	(927)	(6,376)	(3,706)	(5,560)
Management fees	(54,859)	(41,530)	(167,599)	(139,765)	(221,065)
Trustee fees	-	-	(63)	(3,241)	(16,744)
Other expenses	(35)	(3,083)	(3,720)	(3,381)	(3,579)
Total expenses	(58,490)	(45,540)	(177,758)	(150,093)	(246,948)
Operating profit for the period	**61,880**	**121,442**	**19,609**	**159,431**	**194,465**
Total comprehensive income for the period	**61,880**	**121,442**	**19,609**	**159,431**	**194,465**

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

JMMB Regional Sovereign Bond Fund
Unaudited Condensed Interim Statement of Changes in Equity
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Unitholder balances			Net assets
		Nominal	Retained	attributable to
	# of units	amount	surplus	unitholders
		$	$	$
Balance as at 1 October 2025	325,839	8,383,889	384,209	8,768,098
Proceeds from issuance of redeemable units	22,355	601,815	-	601,815
Redemption of redeemable units	(21,360)	(575,287)	-	(575,287)
Total comprehensive income for the period	-	-	19,609	19,609
Balance as at 30 June 2026	**326,834**	**8,410,417**	**403,818**	**8,814,235**
Balance as at 1 October 2024	199,035	5,047,158	189,744	5,236,902
Proceeds from issuance of redeemable units	158,332	4,173,842	-	4,173,842
Redemption of redeemable units	(27,289)	(723,338)	-	(723,338)
Total comprehensive income for the period	-	-	159,431	159,431
Balance as at 30 June 2025	**330,078**	**8,497,662**	**349,175**	**8,846,837**
Balance as at 1 October 2024	199,035	5,047,158	189,744	5,236,902
Proceeds from issuance of redeemable units	172,997	4,567,099	-	4,567,099
Redemption of redeemable units	(46,193)	(1,230,368)	-	(1,230,368)
Total comprehensive income for the year	-	-	194,465	194,465
Balance as at 30 September 2025	**325,839**	**8,383,889**	**384,209**	**8,768,098**

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

JMMB Regional Sovereign Bond 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:			
Operating profit for the period	19,609	159,431	194,465
Adjustments to reconcile net income to net cash provided by operating activities	45,672	(114,142)	(212,462)
Net cash from operating activities before changes in operating assets and liabilities	**65,281**	**45,289**	**(17,997)**
Changes in operating assets and liabilities:			
Increase in interest receivable	(35,972)	(34,279)	(6,720)
Increase in receivables	(4,089)	(10,424)	(10,340)
Increase/(decrease) in audit fees payable	1,507	219	(148)
(Decrease)/Increase in management fees payable	(3,161)	5,444	8,625
(Decrease)/increase in trustee fees payable	(4,460)	(2,614)	1,846
(Decrease)/increase in other payables	(16,164)	7,186	16,218
Net cash generated from/(used in) operating activities	**2,942**	**10,821**	**(8,516)**
Cash flows from investing activities:			
Purchase of financial assets	(9,214,612)	(10,091,693)	(12,073,459)
Proceeds from maturities/sales of financial assets	7,854,452	6,634,045	10,659,449
Net cash flow used in investing activities	**(1,360,160)**	**(3,457,648)**	**(1,414,010)**
Cash flows from financing activities:			
Proceeds from issuance of redeemable units	601,815	4,173,842	4,567,099
Redemptions paid	(575,287)	(723,338)	(1,230,368)
Net cash generated from financing activities	**26,528**	**3,450,504**	**3,336,731**
Net (decrease)/increase in cash and cash equivalents for the period	(1,330,690)	3,677	1,914,205
Cash and cash equivalents at beginning of period	2,870,242	956,037	956,037
Cash and cash equivalents at end of period	**1,539,552**	**959,714**	**2,870,242**

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".

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 September 2025.

JMMB USD Optimal Fund

Unaudited Condensed Interim Financial Statements

For nine months ended 30 June 2026

(Expressed in United States Dollars)

Prepared by: Jessica Green

Reviewed by:

JMMB USD Optimal 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			
Financial assets at fair value through profit or loss	759,530	860,846	882,290
Cash and cash equivalents	155,504	20,681	14,667
Interest receivable	6,754	5,697	3,806
Accounts receivable	-	3,198	-
Total assets	**921,788**	**890,422**	**900,763**
Liabilities			
Audit fees payable	816	6,368	5,557
Management fees payable	1,872	363	367
Trustee fees payable	1,370	-	448
Total liabilities	4,058	6,731	6,372
Equity			
Net assets attributable to unitholders	917,730	883,691	894,391
Total equity	**917,730**	**883,691**	**894,391**
Total liabilities and equity	**921,788**	**890,422**	**900,763**

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 JMMB USD Optimal Fund authorised these financial statements for issue.

Director

Director

JMMB USD Optimal Fund
Unaudited Condensed Interim Statement of Profit or Loss and Other Comprehensive Income
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Unaudited Three months ended		Unaudited Nine months ended		Audited Year ended
	30 Jun 2026	30 Jun 2025	30 Jun 2026	30 Jun 2025	30 Sep 2025
	$	$	$	$	$
Income					
Interest income	8,751	6,112	23,732	17,454	24,253
Discounts/(premiums)	462	(7,196)	(6,126)	(838)	3,586
Net realised gain on disposal of financial assets at FVPL	-	11,588	13,939	14,840	14,778
Net unrealised gain on financial assets at FVPL	5,831	8,803	3,455	1,054	4,710
Other Income	2,235	2,633	4,656	2,620	-
Total investment income	**17,279**	**21,940**	**39,656**	**35,130**	**47,327**
Expenses					
Audit fees	(272)	(1,389)	(817)	(4,168)	(3,005)
Management fees	(1,139)	(11,928)	(3,397)	(13,650)	(16,508)
Trustee fees	-	-	(11,661)	(415)	-
Other expenses	(457)	(107)	(110)	(109)	(558)
Total operating expenses	**(1,868)**	**(13,424)**	**(15,985)**	**(18,342)**	**(20,071)**
Operating profit for the period	**15,411**	**8,516**	**23,671**	**16,788**	**27,256**
Total comprehensive income for the period	**15,411**	**8,516**	**23,671**	**16,788**	**27,256**

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

JMMB USD Optimal Fund
Unaudited Condensed Interim Statement of Changes in Equity
For the nine months ended 30 June 2026
(Expressed in United States Dollars)

	Unitholder balances			Net assets
		Nominal	Retained	Attributable to
	# of units	Amount	Surplus	unitholders
		$	$	$
Balance as at 1 October 2025	83,636	840,546	53,845	894,391
Proceeds from issuance of redeemable units	5,098	54,607	-	54,607
Redemption of redeemable units	(5,119)	(54,939)	-	(54,939)
Total comprehensive income for the period	-	-	23,671	23,671
Balance as at 30 June 2026	**83,615**	**840,214**	**77,516**	**917,730**
Balance as at 1 October 2024	74,694	747,121	26,589	773,710
Proceeds from issuance of redeemable units	10,160	106,175	-	106,175
Redemption of redeemable units	(1,240)	(12,982)	-	(12,982)
Total comprehensive income for the period	-	-	16,788	16,788
Balance at 30 June 2025	**83,614**	**840,314**	**43,377**	**883,691**
Balance as at 1 October 2024	74,694	747,121	26,589	773,710
Proceeds from issuance of redeemable units	10,482	109,590	-	109,590
Redemption of redeemable units	(1,540)	(16,165)	-	(16,165)
Total comprehensive income for the year	-	-	27,256	27,256
Balance as at 30 September 2025	**83,636**	**840,546**	**53,845**	**894,391**

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

JMMB USD Optimal 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:			
Operating profit for the period	23,671	16,788	27,256
Adjustments to reconcile net income to net cash provided by operating activities	(11,268)	(15,056)	(23,074)
Net cash (used in)/generated from operating activities before changes in operating assets and liabilities	**12,403**	**1,732**	**4,182**
Changes in operating assets and liabilities:			
Increase in interest receivables	(2,948)	(3,957)	(2,067)
Increase in accounts receivables	-	(3,198)	-
(Decrease)/increase in audit fees payable	(4,741)	680	(131)
Increase/(decrease) in management fees payable	1,505	(6,904)	(6,900)
Increase/(decrease) in trustee fees payable	922	(395)	53
Net cash generated from/(used in) operating activities	**7,141**	**(12,042)**	**(4,863)**
Cash flows from investing activities:			
Purchase of financial assets at FVPL	(796,459)	(717,161)	(945,364)
Proceeds from disposal/maturity of financial assets at FVPL	930,487	618,857	833,635
Net cash generated from/(used in) investing activities	**134,028**	**(98,304)**	**(111,729)**
Cash flows from financing activities:			
Subscription during the year	54,607	106,175	109,590
Redemption of redeemable units	(54,939)	(12,982)	(16,165)
Net cash (used in)/generated from financing activities	**(332)**	**93,193**	**93,425**
Net increase/(decrease) in cash and cash equivalents for the period	140,837	(17,153)	(23,167)
Cash and cash equivalents at beginning of period	14,667	37,834	37,834
Cash and cash equivalents at end of period	**155,504**	**20,681**	**14,667**

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".

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 September 2025.

JMMB TTD Optimal Fund

Unaudited Condensed Interim Financial Statements

For nine months ended 30 June 2026

(Expressed in Trinidad & Tobago Dollars)

Prepared by: Roel McGregor

Reviewed by: ____________

JMMB TTD Optimal Fund
Unaudited Condensed Interim Statement of Financial Position
As at 30 June 2026
(Expressed in Trinidad & Tobago Dollars)

	Unaudited 30 Jun 2026 $	Unaudited 30 Jun 2025 $	Audited 30 Sep 2025 $
Assets			
Financial assets at fair value through profit or loss	15,796,188	15,935,639	16,142,283
Cash and cash equivalents	981,551	2,353,260	719,106
Repurchase agreement	2,600,000	-	2,600,000
Interest receivable	104,090	103,887	173,518
Other receivables	3,001,267	123	450
Total assets	**22,483,096**	**18,392,909**	**19,635,357**
Liabilities			
Accounts payable	501	1,500	501
Audit fees payable	15,106	26,250	15,777
Management fees payable	36,111	7,578	32,644
Trustee fees payable	-	-	9,703
Total liabilities	**51,718**	**35,328**	**58,625**
Equity			
Net assets attributable to unitholders	22,431,378	18,357,581	19,576,732
Total equity	**22,431,378**	**18,357,581**	**19,576,732**
Total liabilities and equity	**22,483,096**	**18,392,909**	**19,635,357**

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 JMMB TTD Optimal Fund authorised these financial statements for issue.

Director

Director

JMMB TTD Optimal Fund
Unaudited Condensed Interim Statement of Profit or Loss and Other Comprehensive Income
For the nine months ended 30 June 2026
(Expressed in Trinidad & Tobago Dollars)

	Unaudited Three months ended		Unaudited Nine months ended		Audited Year ended
	30 Jun 2026	30 Jun 2025	30 Jun 2026	30 Jun 2025	30 Sep 2025
	$	$	$	$	$
Income					
Interest income	177,364	167,823	521,441	471,628	619,360
Dividend income	-	73	424	20,204	20,233
Gain/(loss) on foreign exchange revaluation	3,572	(2,502)	(3,921)	(1,626)	2,324
(Premium)/discounts amortisation	(57,284)	(22,863)	(37,869)	310	30,248
Net realised gain/(loss) on disposal of financial assets at FVPL	80,951	43,386	120,089	(87,120)	(72,562)
Net unrealised gain/(loss) on financial assets at FVPL	1,542	(66,034)	(16,280)	60,746	148,238
Total investment income	**206,145**	**119,883**	**583,884**	**464,142**	**747,841**
Expenses					
Audit fees	(7,218)	(3,750)	(15,106)	(11,250)	(15,777)
Management fees	(22,275)	(39,587)	(89,151)	(95,513)	(167,638)
Trustee fees	-	(56,002)	(48,007)	(63,878)	(89,503)
Other expenses	(91)	(228)	(4,396)	(503)	(3,963)
Total operating expenses	**(29,584)**	**(99,567)**	**(156,660)**	**(171,144)**	**(276,881)**
Operating profit for the period	**176,561**	**20,316**	**427,224**	**292,998**	**470,960**
Total comprehensive income for the period	**176,561**	**20,316**	**427,224**	**292,998**	**470,960**

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

JMMB TTD Optimal Fund
Unaudited Condensed Interim Statement of Changes in Equity
For the nine months ended 30 June 2026
(Expressed in Trinidad & Tobago Dollars)

	Unitholder balances # of units	Nominal balances $	Retained (deficit) $	Net assets Attributable to unitholders $
Balance as at 1 October 2025	1,812,464	18,772,931	803,801	19,576,732
Proceeds from issuance of redeemable units	808,109	8,894,443	-	8,894,443
Redemption of redeemable units	(593,613)	(6,467,021)	-	(6,467,021)
Total comprehensive income for the period	-	-	427,224	427,224
Balance as at 30 June 2026	**2,026,960**	**21,200,353**	**1,231,025**	**22,431,378**
Balance as at 1 October 2024	1,411,677	14,469,888	332,841	14,802,729
Proceeds from issuance of redeemable units	389,131	4,165,070	-	4,165,070
Redemption of redeemable units	(84,949)	(903,216)	-	(903,216)
Total comprehensive income for the period	-	-	292,998	292,998
Balance as at 30 June 2025	**1,715,859**	**17,731,742**	**625,839**	**18,357,581**
Balance as at 1 October 2024	1,411,677	14,469,888	332,841	14,802,729
Proceeds from issuance of redeemable units	519,179	5,567,152	-	5,567,152
Redemption of redeemable units	(118,392)	(1,264,109)	-	(1,264,109)
Total comprehensive income for the year	-	-	470,960	470,960
Balance as at 30 September 2025	**1,812,464**	**18,772,931**	**803,801**	**19,576,732**

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

JMMB TTD Optimal Fund
Unaudited Condensed Interim Statement of Cash Flows
For the nine months ended 30 June 2026
(Expressed in Trinidad & Tobago 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:			
Operating profit for the period	427,224	292,998	470,960
Adjustments to reconcile net income to net cash provided by operating activities	(62,019)	27,690	(108,248)
Net cash from operating activities before changes in operating assets and liabilities	**365,205**	**320,688**	**362,712**
Changes in operating assets and liabilities:			
Decrease in interest receivable	69,428	81,822	14,515
Increase in other receivables	(3,000,817)	(123)	(450)
Increase in accounts payable	-	1,500	501
Decrease in audit fees payable	(671)	(7,125)	(17,598)
Increase/(decrease) in management fees payable	3,467	(97,516)	(72,449)
(Decrease)/increase in trustee fees payable	(9,703)	(7,574)	2,129
Net cash (used in)/generated from operating activities	**(2,573,091)**	**291,672**	**289,360**
Cash flows from investing activities			
Purchase of financial assets at FVPL	(8,251,749)	(6,947,715)	(9,005,763)
Purchase of repurchase agreement	-	-	(2,600,000)
Proceeds from disposal/maturity of financial assets at FVPL	8,660,000	5,609,080	7,594,023
Net cash generated from/(used in) investing activities	**408,251**	**(1,338,635)**	**(4,011,740)**
Cash flows from financing activities:			
Redemption of redeemable units	(6,467,021)	(903,216)	(1,264,109)
Subscriptions during the period	8,894,443	4,165,070	5,567,152
Net cash generated from financing activities	**2,427,422**	**3,261,854**	**4,303,043**
Net increase in cash and cash equivalents for the period	262,582	2,214,891	580,663
Effects of movement in exchange rate on cash held	(137)	(74)	-
Cash and cash equivalents at beginning of period	719,106	138,443	138,443
Cash and cash equivalents at end of period	**981,551**	**2,353,260**	**719,106**

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".

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 September 2025.