TT DOLLAR INCOME FUND
(SECOND UNIT SCHEME)
STATEMENT OF FINANCIAL POSITION
As at 30 September 2026
(Expressed in Trinidad and Tobago dollars)

	Unaudited 30-Sep-26 $ '000	Unaudited 30-Sep-25 $ '000	Audited 31-Dec-25 $ '000
Assets			
Cash and cash equivalents	871,897	479,632	388,239
Deposits with banks	1,220,768	1,213,217	963,768
Due from brokers	–	22,865	–
Other receivables	235,309	217,892	233,994
Investment securities	11,806,731	11,406,916	11,979,545
Total assets	14,134,705	13,340,522	13,565,546
Liabilities			
Due to brokers	–	21,132	–
Other payables	55,221	46,706	55,000
Total liabilities	55,221	67,838	55,000
Equity			
Unitholders' capital	13,641,392	12,656,943	12,908,110
Retained earnings	339,467	519,916	505,911
Fund reserves	98,625	95,825	96,525
Total equity	14,079,484	13,272,684	13,510,546
Total liabilities and equity	14,134,705	13,340,522	13,565,546
Net asset value per unit	$20.65	$20.98	$20.94

Chairman **Executive Director**

The accompanying notes form an integral part of these financial statements

TT DOLLAR INCOME FUND
(SECOND UNIT SCHEME)
STATEMENT OF COMPREHENSIVE INCOME
For the nine months ended 30 September 2026
(Expressed in Trinidad and Tobago dollars)

	Unaudited Three months ended		Unaudited Nine months ended		Audited Year ended
	30-Sep-26 $'000	30-Sep-25 $'000	30-Sep-26 $'000	30-Sep-25 $'000	31-Dec-25 $'000
Interest income	170,179	150,902	492,632	433,489	589,493
Net change in fair value of investment securities	(121,739)	7,996	(187,185)	67,663	47,593
Net foreign exchange (loss)/gain	(729)	1,363	(386)	717	(1,278)
Total revenue	47,711	160,261	305,060	501,869	635,808
Management charge	(40,547)	(41,483)	(118,650)	(120,355)	(162,541)
Credit loss expense on deposits with banks	–	–	–	–	(449)
Other operating expenses	(3,629)	(2,282)	(9,256)	(6,363)	(8,848)
Total operating expenses	(44,176)	(43,765)	(127,906)	(126,718)	(171,838)
Profit before tax	3,535	116,496	177,154	375,151	463,970
Withholding tax expense	–	1	–	(181)	(329)
Profit for the period	3,535	116,497	177,155	374,970	463,641

The accompanying notes form an integral part of these financial statements

TT DOLLAR INCOME FUND
(SECOND UNIT SCHEME)
STATEMENT OF CHANGES IN EQUITY
For the nine months ended 30 September 2026
(Expressed in Trinidad and Tobago dollars)

	Unitholders' capital $'000	Retained earnings $'000	Fund reserves $'000	Total equity $'000
Balance as at 1 January 2026	12,908,110	505,910	96,525	13,510,545
Total comprehensive income for the period				
Profit for the period	–	177,154	–	177,154
Net allocation to reserves	–	(2,100)	2,100	–
Transactions with unitholders recognised directly in equity				
Subscriptions of units	3,142,123	–	–	3,142,123
Redemptions of units	(2,408,841)	–	–	(2,408,841)
Distributions to unitholders	–	(341,497)	–	(341,497)
Total transactions with unitholders	733,282	(341,497)	–	391,785
Balance as at 30 September 2026 (Unaudited)	13,641,392	339,467	98,625	14,079,484
Balance as at 1 January 2025	11,909,043	426,166	93,725	12,428,934
Total comprehensive income for the period				
Profit for the period	–	374,970	–	374,970
Net allocation to reserves	–	(2,100)	2,100	–
Transactions with unitholders recognised directly in equity				
Subscriptions of units	3,099,754	–	–	3,099,754
Redemptions of units	(2,351,854)	–	–	(2,351,854)
Distributions to unitholders	–	(279,120)	–	(279,120)
Total transactions with unitholders	747,900	(279,120)	–	468,780
Balance as at 30 September 2025 (Unaudited)	12,656,943	519,916	95,825	13,272,684
Balance at 1 January 2025	11,909,043	426,166	93,725	12,428,934
Total comprehensive income for the year				
Profit for the year	–	463,641	–	463,641
Net allocation to reserves	–	(2,800)	2,800	–
Transactions with unitholders recognised directly in equity				
Subscriptions of units	4,195,300	–	–	4,195,300
Redemptions of units	(3,196,233)	–	–	(3,196,233)
Distributions to unitholders	–	(381,097)	–	(381,097)
Total transactions with unitholders	999,067	(381,097)	–	617,970
Balance as at 31 December 2025 (Audited)	12,908,110	505,910	96,525	13,510,545

The accompanying notes form an integral part of these financial statements

TT DOLLAR INCOME FUND
(SECOND UNIT SCHEME)
STATEMENT OF CASH FLOWS
For the nine months ended 30 September 2026
(Expressed in Trinidad and Tobago dollars)

	Unaudited 30-Sep-26 $ '000	Unaudited 30-Sep-25 $ '000	Audited 31-Dec-25 $ '000
Cash flows from operating activities			
Profit before tax	177,154	375,151	463,971
Adjustments to reconcile profit before tax to net cash flows:			
Interest income	(498,642)	(437,540)	(594,804)
Amortisation of premium expense and discount income	6,977	4,051	5,310
Credit loss expense on deposits with banks	–	–	449
Placement of deposits with banks	(495,000)	(637,511)	(897,511)
Maturity of deposits with banks	238,000	379,072	888,072
Purchase of investments	(1,055,668)	(1,916,081)	(2,785,282)
Proceeds from sale of investments	1,034,929	1,211,034	1,486,279
Net change in fair value of investment securities	186,576	(67,663)	(47,593)
Working capital adjustments:			
Increase in other receivables	(9,783)	(22,865)	(1)
Decrease in other payables	(6,524)	(6,256)	(20,649)
	(421,981)	(1,118,608)	(1,501,759)
Interest received	452,695	373,452	566,004
Withholding tax paid	–	(181)	(329)
Net cash flows from/(used in) operating activities	30,714	(745,337)	(936,084)
Cash flows from financing activities			
Subscriptions of units	805,762	887,196	1,125,142
Redemptions of units	(352,818)	(418,484	(557,076)
Net cash flows from financing activities	452,944	468,712	568,066
Net increase/(decrease) in cash and cash equivalents	483,658	(276,625)	(368,018)
Cash and cash equivalents at the beginning of the period	388,239	756,257	756,257
Cash cash equivalents at the end of the period	871,897	479,632	388,239

The accompanying notes form an integral part of these financial statements

TT DOLLAR INCOME FUND
(SECOND UNIT SCHEME)
Notes to the Interim Financial Statements
For the nine months ended 30 September 2026
(Expressed in Trinidad and Tobago dollars)

1. General Information

The TT Dollar Income Fund (the Fund) is a fixed income mutual fund denominated in Trinidad and Tobago dollars that was launched on 1 September 1989.

The Custodians of the Fund are the Central Bank of Trinidad and Tobago and Citibank New York. The Fund invests in accordance with its Investment Policy Statement and guidelines approved by the Board of the Trinidad and Tobago Unit Trust Corporation (TTUTC).

TTUTC is the Sponsor, Manager, Trustee, and Investment Advisor of the Fund. Responsibility for managing the business affairs of the Fund is vested in the Board of Directors of TTUTC which approves all significant agreements of the Fund . TTUTC's registered office is located at UTC Financial Centre, 82 Independence Square, Port of Spain.

Participation by investors in the Fund is represented by units which are equivalent to a proportion of the Fund's net asset value. There is no limit to the number of units that may be issued. Each unit attracts an equal share in the net asset value and other benefits of the Fund.

2. Basis of preparation

The interim financial statements for the nine-month period ended 30 September 2026 have been prepared in accordance with IAS 34 Interim Financial Reporting.

3. Material accounting policies

The accounting policies, presentation and methods of computation applied in these interim financial statements are consistent with those applied in the preparation of the annual financial statements of the Fund for the year ended 31 December 2025. Any new accounting standards or interpretations which became effective in this financial year have had no material impact on the Fund.

4. Related party transactions

Parties are considered related if the following conditions applies:

- if one entity has the ability to control the other entity or exercise significant influence over the other entity in making financial or operational decisions, and
- if the entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).

The Fund is managed by TTUTC. Under the terms of the investment management agreement dated 1 September 1989, TTUTC may charge an annual fee of up to 2% of the net asset value of the Fund.

UTC Financial and Investment Advisory Services Limited (UTCFIASL) and UTC Trust Services Limited (UTCTSL) are wholly owned subsidiaries of TTUTC.

Related party transactions and balances in relation to TTUTC, UTCFIASL and UTCTSL are disclosed below, expressed in millions of dollars.

	Sep-26	Sep-25	Dec-25
TTUTC			
Subscriptions receivable	57.2	50.5	101.9
Management fees payable	13.3	13.7	14.4
Commissions payable	1.1	0.6	0.7
Unitholders' Capital	0.4	0.4	0.4
Distributions to unitholders	0.01	0.0	0.01
Management fees	118.6	120.4	162.5
UTCFIASL			
Unitholders' Capital	15.9	15.4	15.5
Distributions to unitholders	0.4	0.5	0.5
UTCTSL			
Unitholders' Capital	16.8	16.3	16.4
Distributions to unitholders	0.4	0.4	0.5

During the period the Fund entered into transactions with related Funds. The transactions, which were effected on commercial terms and conditions and at market rates.

	Sale of securities			Purchase of securities		
	Sep-26	Sep-25	Dec-25	Sep-26	Sep-25	Dec-25
TT Dollar Income Fund	–	–	–	90.4	31.0	204.3
UTC Corporate Fund	23.7	–	18.1	–	–	–
Growth and Income Fund	46.1	–	133.0	–	–	–
Universal Retirement Fund	20.5	–	22.2	–	–	–
TSTT Pension Fund Plan	–	31.0	31.0	–	–	–

There were no other related party transactions for the period.

5. Segment information

The Fund has a fixed income portfolio which is its reportable segment. The portfolio's investment objective and strategy is to invest in the debt market within the parameters set out in the Fund's prospectus to achieve the highest possible yield.

The Board of Directors reviews the internal management reports of each sub-portfolio at least quarterly.

Major customers

The Fund regards the holders of redeemable units as customers, because it relies on their funding for continuing operations and meeting its objectives.

The Fund has a diversified unitholder population. As at 30 September 2026, there were no unitholders who held more than 1% of the Fund's net asset value in 2026 and 2025.

6. Approval of the interim financial statements

These interim financial statements were approved by the Board of Directors and authorised for issue on 11 November 2026.