

GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED

AUDITED ABRIDGED RESULTS FOR THE YEAR ENDED 31 MARCH 2024  
AUDITED BY: GRANT THORNTON  
PERFORMANCE REPORT  
for the year ended 31 March 2024

Financial Results

As at 31 March 2024, the Company had a profit of USD 3,935,955 (31 March 2023: loss USD 1,931,547).  
As at 31 March 2024, the Net Asset Value attributable to holders of participating shares of the Company stood at USD 17,965,150 i.e USD 1,046.37 per share (31 March 2023: USD 15,875,642 i.e USD 167.58 per share).

Investment Analysis

	31 March 2024		31 March 2023	
	USD	%	USD	%
<b>Total Assets</b>				
Financial Assets				
Others - listed	-	-	1,290,863	8.13
Others - unlisted	17,954,844	99.94	14,517,031	91.44
Total listed and unlisted investments	17,954,844	99.94	15,807,894	99.57
	-	-	-	-
Total investments	17,954,844	99.94	15,807,894	99.57
Other assets and liabilities	10,511	0.06	67,953	0.43
	17,965,355	100.00	15,875,847	100.00

The market value of the portfolio at 31 March 2024 stood at USD 17,954,844 (31 March 2023: USD 15,807,894) and consisted of unlisted shares.

AUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 31 March 2024

STATEMENT OF ASSETS AND LIABILITIES

	31 March 2024	31 March 2023
<b>ASSETS EMPLOYED</b>	USD	USD
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	17,954,844	15,807,894
	17,954,844	15,807,894
CURRENT ASSETS	234,741	105,758
CURRENT LIABILITIES	(224,230)	(37,805)
NET CURRENT ASSETS	10,511	67,953
NET ASSETS	17,965,355	15,875,847

FINANCED BY :

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	17,965,150	15,875,642
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	17,965,355	15,875,847

<b>NET ASSET VALUE PER SHARE</b>	USD 1,046.37	USD 167.58
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AUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 31 March 2024

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING PREFERENCE SHARES

	31 March 2024	31 March 2023
	USD	USD
AT BEGINNING	15,875,642	19,318,255
ISSUES & REPURCHASE OF SHARES	(1,846,447)	(1,511,066)
	14,029,195	17,807,189
	3,935,955	(1,931,547)
PROFIT/(LOSS) FOR THE YEAR - DISTRIBUTABLE	17,965,150	15,875,642

AUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 31 March 2024

STATEMENT OF OPERATIONS

	For the year ended 31 March 2024	For the year ended 31 March 2023
	USD	USD
INCOME	4,028,272	(1,847,433)
EXPENSES	(92,317)	(84,114)
NET PROFIT/(LOSS) BEFORE TAX	3,935,955	(1,931,547)
TAXATION	-	-
NET PROFIT/(LOSS) AFTER TAX	3,935,955	(1,931,547)
PROFIT/(LOSS) ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	3,935,955	(1,931,547)
PROFIT/(LOSS) PER PARTICIPATING SHARES	229.25	(20.39)

STATEMENT OF CASH FLOWS

	For the year ended 31 March 2024	For the year ended 31 March 2023
	USD	USD
PROFIT/(LOSS) ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	3,935,955	(1,931,547)
REALISED GAIN ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	(819,473)	(750,175)
CHANGE IN UNREALISED (GAIN)/LOSS ON REVALUATION OF FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	(3,208,799)	2,597,608
CHANGE IN PAYABLES RELATED TO OPERATIONS	186,425	5,624
CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	94,108	(78,490)
INVESTING ACTIVITIES	1,881,322	1,621,157
FINANCING ACTIVITIES	(1,846,447)	(1,511,066)
NET INCREASE IN CASH & CASH EQUIVALENTS	128,983	31,601
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	105,758	74,157
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	234,741	105,758

NOTE :

- (1) The Audited Abridged Financial Statements have been prepared in accordance with International Financial Reporting Standards.
- (2) The Net Asset Value per Share has been calculated based on the number of participating shares in issue as at 31 March 2024: 17,169 shares (31 March 2023: 94,733 shares)
- (3) Profit per participating shares has been calculated based on profit attributable to holders of participating shares for the year ended 31 March 2024 i.e. USD 3,935,955 (31 March 2023: loss of USD 1,931,547) and on the number of participating shares in issue as at 31 March 2024 i.e. 17,169 shares (31 March 2023: 94,733 shares).

Copies of the audited abridged financial statements can be obtained free of charge upon request at the registered office of the Company, C/o IQ EQ Fund Services (Mauritius) Ltd, 33 Edith Cavell Street, Port Louis, 11324, Mauritius.

The Audited Abridged Financial Statements are issued pursuant to Listing Rule 12.14.

The Board of Directors of GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED accepts full responsibility for the accuracy of the information in the Audited Abridged Financial Statements.

BY ORDER OF THE BOARD



IQ EQ Fund Services (Mauritius) Ltd  
CORPORATE SECRETARY

Date: 14/06/2024