

GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED

UNAUDITED ABRIDGED RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

PERFORMANCE REPORT
for the quarter ended 30 June 2024

Financial Results

As at 30 June 2024, the Company had a profit of USD 2,194,975 (31 March 2024: USD 3,935,955).

As at 30 June 2024, the Net Asset Value attributable to holders of participating shares of the Company stood at USD 20,128,722 i.e USD 1,174.44 per share (31 March 2024: USD 17,965,150 i.e USD 1,046.37 per share)

Investment Analysis

	30 June 2024		31 March 2024	
	USD	%	USD	%
Total Assets				
Financial assets at fair value through profit or loss				
Others - unlisted	20,120,400	99.96	17,954,844	99.94
Total listed and unlisted investments	20,120,400	99.96	17,954,844	99.94
	-	-	-	-
Total investments	20,120,400	99.96	17,954,844	99.94
Other assets and liabilities	8,527	0.04	10,511	0.06
	20,128,927	100.00	17,965,355	100.00

The market value of the portfolio at 30 June 2024 stood at USD 20,120,400 (31 March 2024: USD 17,954,844) and consisted of unlisted shares.

UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 30 June 2024

STATEMENT OF FINANCIAL POSITION

FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	30 June 2024	31 March 2024
	USD	USD
CURRENT ASSETS	65,750	234,741
CURRENT LIABILITIES	(57,223)	(224,230)
NET CURRENT ASSETS	8,527	10,511
NET ASSETS	20,128,927	17,965,355

FINANCED BY :

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	20,128,722	17,965,150
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	20,128,927	17,965,355

NET ASSET VALUE PER SHARE	USD 1,174.44	USD 1,046.37
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UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 30 June 2024

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

	30 June 2024	31 March 2024
	USD	USD
AT BEGINNING	17,965,150	15,875,642
ISSUES & REPURCHASE OF SHARES	(31,403)	(1,846,447)
	17,933,747	14,029,195
PROFIT FOR THE QUARTER/YEAR - DISTRIBUTABLE	2,194,975	3,935,955
	20,128,722	17,965,150

UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 30 June 2024

STATEMENT OF OPERATIONS

	For the quarter ended 30 June 2024	For the quarter ended 30 June 2023
	USD	USD
INCOME	2,215,556	1,623,064
EXPENSES	(20,581)	(22,025)
NET PROFIT BEFORE TAX	2,194,975	1,601,039
TAXATION	-	-
NET PROFIT AFTER TAX	2,194,975	1,601,039
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	2,194,975	1,601,039
PROFIT PER PARTICIPATING SHARES	128.07	16.91

STATEMENT OF CASH FLOWS

	For the quarter ended 30 June 2024	For the quarter ended 30 June 2023
	USD	USD
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	2,194,975	1,601,039
NET REALISED GAIN ON DISPOSAL OF INVESTMENTS	(26,713)	(36,744)
CHANGE IN UNREALISED (GAIN)/LOSS ON REVALUATION OF EQUITIES	(2,188,843)	(1,586,320)
CHANGE IN PAYABLES RELATED TO OPERATIONS	(167,007)	1,840
CASH OUTFLOW FROM OPERATING ACTIVITIES	(187,588)	(20,185)
INVESTING ACTIVITIES	50,000	65,000
FINANCING ACTIVITIES	(31,403)	(57,299)
NET DECREASE IN CASH & CASH EQUIVALENTS	(168,991)	(12,484)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE QUARTER	234,741	105,758
CASH AND CASH EQUIVALENTS AT END OF THE QUARTER	65,750	93,274

NOTE :

- (1) The Unaudited 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 30 June 2024: 17,139 shares (31 March 2024: 17,169 shares)
- (3) Profit per participating shares has been calculated based on profit attributable to holders of participating shares for the quarter ended 30 June 2024 i.e. USD 2,194,975 (30 June 2023 : Profit of USD 1,601,039) and on the number of participating shares in issue as at 30 June 2024 i.e. 17,139 shares (30 June 2023: 94,688 shares).

Copies of the unaudited 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 unaudited Abridged Financial Statements.

BY ORDER OF THE BOARD



IQ EQ Fund Services (Mauritius) Ltd
CORPORATE SECRETARY
Date: 13 August 2024