

**STRATEGIA INDIA FOCUS FUND**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 SEPTEMBER 2024**

**STATEMENT OF FINANCIAL POSITION**

	Unaudited as at 30-Sep-24 USD	Audited as at 30-Jun-24 USD
<b>ASSETS</b>		
Financial assets at fair value through profit or loss	6,319,070	4,217,592
Receivables	14,451	17,136
Cash and cash equivalents	969,658	1,673,740
<b>Total assets</b>	<b>7,303,179</b>	<b>5,908,468</b>
<b>LIABILITIES</b>		
Payables	(84,083)	(61,239)
Income tax liability	(24,320)	(30,531)
Deferred tax liability	(328,372)	(201,591)
<b>Net assets attributable to shareholders</b>	<b>6,866,404</b>	<b>5,615,107</b>
<b>Represented by:</b>		
<b>EQUITY</b>		
Issued share capital	1,000	1,000
Net assets attributable to holders of redeemable participating shares	6,865,404	5,614,107
	<b>6,866,404</b>	<b>5,615,107</b>

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

	Quarter ended 30 Sep 2024		Quarter ended 30 Sep 2023	
	Number of Shares	USD	Number of Shares	USD
Net assets attributable to holders of redeemable participating preference shares at beginning of quarter	2,461,946	5,614,107	1,912,333	3,137,590
Issue of redeemable participating shares	302,561	727,979	-	-
Redemption of redeemable participating shares	(42,430)	(86,454)	(131,032)	(224,243)
Net movement from shares transactions	260,131	641,525	(131,032)	(224,243)
Increase in net assets attributable to holders of redeemable participating shares from operations	-	609,772	-	138,188
<b>Net assets attributable to holders of redeemable participating shares</b>	<b>2,722,077</b>	<b>6,865,404</b>	<b>1,781,301</b>	<b>3,051,535</b>
As at 30 September 2024, there were 2,722,077 Retail Class Shares.				
NAV per share - Retail Class Shares <b>USD 2.522122</b>				

**STATEMENT OF CASH FLOWS**

	Unaudited Quarter ended 30 Sep 2024 USD	Unaudited Quarter ended 30-Sep-23 USD
<b>Operating activities</b>		
Cash used in operations	(60,037)	(87,907)
<b>Investing activities</b>		
Net cash (used in)/generated from investing activities	(1,284,509)	20,278
<b>Financing activities</b>		
Net cash generated from/(used in) financing activities	641,525	(224,243)
Decrease in cash and cash equivalents	(703,021)	(291,871)
Opening balance	1,673,740	491,846
Movement in cash and cash equivalents	(703,021)	(291,871)
Effects of exchange rate	(1,061)	8,950
Closing balance	<b>969,658</b>	<b>208,925</b>

Notes:  
The above unaudited abridged financial statements are issued pursuant to Listing Rule 12.20 and published as per Securities Act 2005. The Board of Directors of STRATEGIA INDIA FOCUS FUND accepts full responsibility for the accuracy of the information contained in this communique. Copies of the unaudited abridged financial statements are available to the public, free of charge, at the registered office of STRATEGIA INDIA FOCUS FUND, C/O DTOS LTD, 10th Floor, Standard Chartered Tower, 19 Cybercity, Ebene. The figures in the abridged financial statements have not been audited.

BY ORDER OF THE BOARD  
DTOS LTD  
Company Secretary  
Date: 28 October 2024