

GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED

UNAUDITED ABRIDGED RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER 2024

PERFORMANCE REPORT  
for the quarter ended 30 September 2024

Financial Results

As at 30 September 2024, the Company had a profit of USD 1,064,184 (31 March 2024: profit USD 3,935,955).  
As at 30 September 2024, the Net Asset Value attributable to holders of participating shares of the Company stood at USD 21,124,698, i.e. USD 1,236.95 per share (31 March 2024: USD 17,965,150 i.e. USD 1,046.37 per share)

Investment Analysis

	30 September 2024	31 March 2024
Total Assets	USD %	USD %
Financial assets at fair value through profit or loss		
Others - unlisted	21,133,420 100.04	17,954,844 99.94
Total unlisted investments	21,133,420 100.04	17,954,844 99.94
Total investments	21,133,420 100.04	17,954,844 99.94
Other assets and liabilities	(8,517) (0.04)	10,511 0.06
	21,124,903 100.00	17,965,355 100.00

The market value of the portfolio at 30 September 2024 stood at USD 21,133,420 (31 March 2024: USD 17,954,844) and consisted of unlisted shares.

UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
for the quarter ended 30 September 2024

STATEMENT OF ASSETS AND LIABILITIES

	30 September 2024	31 March 2024
	USD	USD
ASSETS EMPLOYED		
FINANCIAL ASSETS	21,133,420	17,954,844
CURRENT ASSETS	149,739	234,741
CURRENT LIABILITIES	(158,256)	(224,230)
NET CURRENT ASSETS	(8,517)	10,511
NET ASSETS	21,124,903	17,965,355

FINANCED BY :

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	21,124,698	17,965,150
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	21,124,903	17,965,355
NET ASSET VALUE PER SHARE	USD 1,236.95	USD 1,046.37

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

for the quarter ended 30 September 2024

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

	30 September 2024	31 March 2024
	USD	USD
AT BEGINNING	20,128,722	15,875,642
ISSUES & REPURCHASE OF SHARES	(68,208)	(1,946,447)
PROFIT FOR THE QUARTER/YEAR - DISTRIBUTABLE	1,064,184	3,935,955
	21,124,698	17,965,150

UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
for the quarter ended 30 September 2024

STATEMENT OF OPERATIONS

	For the quarter ended 30 September 2024	For the quarter ended 30 September 2023	For the period from 01 April 2024 to 30 September 2024	For the period from 01 April 2023 to 30 September 2023
	USD	USD	USD	USD
INCOME	1,088,020	422,961	3,303,576	2,046,025
EXPENSES	(23,836)	(21,431)	(44,417)	(43,456)
NET PROFIT BEFORE TAX	1,064,184	401,530	3,259,159	2,002,569
TAXATION	-	-	-	-
NET PROFIT AFTER TAX	1,064,184	401,530	3,259,159	2,002,569
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	1,064,184	401,530	3,259,159	2,002,569
PROFIT PER PARTICIPATING SHARE	62.31	23.34	190.84	116.39

STATEMENT OF CASH FLOWS

	For the quarter ended 30 September 2024	For the quarter ended 30 September 2023
	USD	USD
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	1,064,184	401,530
NET REALISED GAIN ON DISPOSAL OF INVESTMENTS	(43,646)	(674,951)
CHANGE IN UNREALISED (GAIN)/LOSS ON REVALUATION OF EQUITIES	(1,044,374)	251,990
CHANGE IN PAYABLES RELATED TO OPERATIONS	101,033	(12,331)
CASH OUTFLOW FROM OPERATING ACTIVITIES	77,197	(33,762)
INVESTING ACTIVITIES	75,000	1,776,323
FINANCING ACTIVITIES	(68,208)	(1,752,684)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	83,989	(10,123)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE QUARTER	65,750	93,274
CASH & CASH EQUIVALENTS AT END OF THE QUARTER	149,739	83,151

NOTE :

- The Unaudited Abridged Financial Statements have been prepared in accordance with International Financial Reporting Standards.
- The Net Asset Value per Share has been calculated based on the number of participating shares in issue as at 30 September 2024, 17,078 shares (31 March 2024: 17,169).
- Profit per participating share has been calculated based on profit attributable to holders of participating shares for the quarter ended 30 September 2024 i.e. USD 1,064,184 (30 September 2023: Profit of USD 401,530) and on the number of participating shares in issue as at 30 September 2024 i.e. 17,078 shares (30 September 2023: 17,205 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

The Audited Abridged Financial Statements are issued pursuant to Listing Rule 12.20.

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



IEOQ Fund Services (Mauritius) Ltd  
CORPORATE SECRETARY

Date: