

GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED

UNAUDITED ABRIDGED RESULTS FOR THE QUARTER ENDED 31 DECEMBER 2024

PERFORMANCE REPORT
for the quarter ended 31 December 2024

Financial Results

As at 31 December 2024, the Company had a profit of USD 1,839,982 (31 March 2024: loss USD 3,935,955).
As at 31 December 2024, the Net Asset Value of the Company stood at USD 19,742,828 i.e USD 1,154.15 per share (31 March 2024: USD 17,965,150 i.e USD 1,046.37 per share)

Investment Analysis

Total Assets	31 December 2024		31 March 2024	
	USD	%	USD	%
Financial assets at fair value through profit or loss Others - unlisted	19,732,925	99.95	17,954,844	99.94
Total unlisted investments	19,732,925	99.95	17,954,844	99.94
Total investments	19,732,925	99.95	17,954,844	99.94
Other assets and liabilities	10,108	0.05	10,511	0.06
	19,743,033	100.00	17,965,355	100.00

The market value of the portfolio at 31 December 2024 stood at USD 19,732,925 (31 March 2024: USD 17,954,844) and consisted of unlisted shares.

UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 31 December 2024

STATEMENT OF ASSETS AND LIABILITIES

	31 December 2024	31 March 2024
	USD	USD
ASSETS EMPLOYED		
FINANCIAL ASSETS	19,732,925	17,954,844
CURRENT ASSETS	212,859	234,741
CURRENT LIABILITIES	(202,751)	(224,230)
NET CURRENT ASSETS	10,108	10,511
NET ASSETS	19,743,033	17,965,355

FINANCED BY :

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	19,742,828	17,965,150
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	19,743,033	17,965,355

NET ASSET VALUE PER SHARE	USD 1,154.15	USD 1,046.37
----------------------------------	---------------------	---------------------

UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 31 December 2024

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

	31 December 2024	31 March 2024
	USD	USD
AT BEGINNING	21,124,698	15,875,642
ISSUES & REPURCHASE OF SHARES	37,307	(1,846,447)
	21,162,005	14,029,195
(LOSS)/PROFIT FOR THE QUARTER/YEAR - DISTRIBUTABLE	(1,419,177)	3,935,955
	19,742,828	17,965,150

UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 31 December 2024

STATEMENT OF OPERATIONS

	For the quarter ended 31 December 2024	For the quarter ended 31 December 2023	For the period from 01 October 2024	For the period from 01 October 2023 to 31 December 2023
	USD	USD	USD	USD
INCOME	-	1,544,407	1,933,082	3,590,432
EXPENSES	(1,419,177)	(37,632)	(93,099)	(81,088)
NET (LOSS)/PROFIT BEFORE TAX	(1,419,177)	1,506,775	1,839,983	3,509,344
TAXATION	-	-	-	-
NET (LOSS)/PROFIT AFTER TAX	(1,419,177)	1,506,775	1,839,983	3,509,344
(LOSS)/PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING REDEEMABLE PREFERENCE SHARES	(1,419,177)	1,506,775	1,839,983	3,509,344
(LOSS)/PROFIT PER PARTICIPATING SHARES	(82.96)	87.57	107.56	203.96

STATEMENT OF CASH FLOWS

	For the quarter ended 31 December 2024	For the quarter ended 31 December 2023
	USD	USD
(LOSS)/PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING REDEEMABLE PREFERENCE SHARES	(1,419,177)	1,506,775
REALISED GAIN ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	(12,356,443)	-
CHANGE IN UNREALISED LOSS/(GAIN) ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	13,726,938	(1,544,407)
CHANGE IN PAYABLES RELATED TO OPERATIONS	44,495	26,970
CASH OUTFLOW FROM OPERATING ACTIVITIES	(4,187)	(10,662)
INVESTING ACTIVITIES	30,000	-
FINANCING ACTIVITIES	37,307	(17,526)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	63,120	(28,188)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE QUARTER	149,739	83,151
CASH & CASH EQUIVALENTS AT END OF THE QUARTER	212,859	54,963


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 31 December 2024: 17,106 shares (31 March 2024: 17,169 shares)
- (3) Loss per participating shares has been calculated based on loss attributable to holders of participating shares for the quarter ended 31 December 2024 i.e. USD 1,419,177 (31 December 2023 : Profit of USD 1,506,775) and on the number of participating preference shares in issue as at 31 December 2024 i.e. 17,106 shares (31 December 2023: 17,206 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 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


IQ EQ Fund Services (Mauritius) Ltd
CORPORATE SECRETARY
Date: 12 February 2025