

STRATEGIA INDIA FOCUS FUND
ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

STATEMENT OF FINANCIAL POSITION

| | Unaudited as at 31-Dec-24 USD | Audited as at 30-Jun-24 USD |
|---|--|--------------------------------------|
| ASSETS | | |
| Financial assets at fair value through profit or loss | 7,094,140 | 4,217,592 |
| Receivables | 15,734 | 17,136 |
| Cash and cash equivalents | 3,444,758 | 1,673,740 |
| Total assets | <u>10,554,632</u> | <u>5,908,468</u> |
| LIABILITIES | | |
| Payables | (67,574) | (61,239) |
| Income tax liability | (8,152) | (30,531) |
| Deferred tax liability | (372,056) | (201,591) |
| Net assets attributable to shareholders | <u>10,106,850</u> | <u>5,615,107</u> |

Represented by:

EQUITY

| | | |
|---|-------------------|------------------|
| Issued share capital | 1,000 | 1,000 |
| Net assets attributable to holders of redeemable participating shares | <u>10,105,850</u> | <u>5,614,107</u> |
| | <u>10,106,850</u> | <u>5,615,107</u> |

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

| | Six months ended 31 December 2024 | | Six months ended 31 December 2023 | |
|---|--------------------------------------|-------------------|--------------------------------------|------------------|
| | Number of Shares | USD | Number of Shares | USD |
| Net assets attributable to holders of redeemable participating preference shares at beginning of quarter | <u>2,461,946</u> | <u>5,614,107</u> | 1,912,333 | 3,137,590 |
| Issue of redeemable participating shares | 1,651,660 | 3,998,412 | 50,801 | 95,000 |
| Redemption of redeemable participating shares | (80,650) | (181,793) | (243,403) | (424,407) |
| Net movement from shares transactions | <u>1,571,010</u> | <u>3,816,619</u> | <u>(192,602)</u> | <u>(329,407)</u> |
| Increase in net assets attributable to holders of redeemable participating shares from operations | - | 675,124 | - | 507,635 |
| Net assets attributable to holders of redeemable participating shares | <u>4,032,956</u> | <u>10,105,850</u> | <u>1,719,731</u> | <u>3,315,818</u> |

As at 31 December 2024, there were 4,032,956 Retail Class Shares.

NAV per share - Retail Class Shares **USD 2.505817**

STATEMENT OF CASH FLOWS

STATEMENT OF COMPREHENSIVE INCOME

| | Quarter ended 31 Dec 2024 USD | Quarter ended 31 Dec 2023 USD | Period ended Jul-Dec 2024 USD | Period ended Jul-Dec 2023 USD | | Unaudited Six months ended 31-Dec-24 USD | Unaudited Six months ended 31-Dec-23 USD |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|--|--|
| Operating activities | | | | | | | |
| Cash used in operations | | | | | | (177,598) | (106,341) |
| Net cash (used in)/generated from investing activities | | | | | | (1,870,061) | 370,621 |
| Net cash generated from/(used in) financing activities | | | | | | 3,816,619 | (329,407) |
| Increase/(decrease) in cash and cash equivalents | | | | | | <u>1,768,960</u> | <u>(65,127)</u> |
| Cash and cash equivalent at start of the period | | | | | | 1,673,740 | 491,846 |
| Increase/(decrease) in cash and cash equivalents | | | | | | 1,768,960 | (65,127) |
| Effects of exchange rate | | | | | | 2,058 | (8,969) |
| Cash and cash equivalent at end of the period | | | | | | <u>3,444,758</u> | <u>417,750</u> |
| Dividend income | 97 | 2,017 | 6,596 | 9,593 | | | |
| Other income | - | 29 | - | 29 | | | |
| Net gain on financial assets at fair value through profit or loss | 189,519 | 472,554 | 1,006,487 | 720,775 | | | |
| Loss on foreign exchange | (3,119) | (19) | (2,058) | (8,969) | | | |
| Administrative and other expenses | (72,209) | (43,694) | (139,972) | (102,571) | | | |
| Gain before taxation | 114,288 | 430,887 | 871,053 | 618,857 | | | |
| Taxation | <u>(48,936)</u> | <u>(62,888)</u> | <u>(195,929)</u> | <u>(111,222)</u> | | | |
| Gain after taxation | 65,352 | 367,999 | 675,124 | 507,635 | | | |
| Other Comprehensive Income | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | | | |
| Increase in net assets attributable to holders of redeemable participating shares from operations | <u>65,352</u> | <u>367,999</u> | <u>675,124</u> | <u>507,635</u> | | | |

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: 10 February 2025