

STRATEGIA INDIA FOCUS FUND
ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025

STATEMENT OF FINANCIAL POSITION

	Unaudited as at 31-Mar-25	Audited as at 30-Jun-24
	USD	USD
ASSETS		
Financial assets at fair value through profit or loss	8,657,588	4,217,592
Receivables	12,741	17,136
Cash and cash equivalents	685,675	1,673,740
Total assets	9,356,004	5,908,468
LIABILITIES		
Payables	(74,446)	(61,239)
Income tax liability	-	(30,531)
Deferred tax provision	(115,624)	(201,591)
Net assets attributable to shareholders	9,165,934	5,615,107
Represented by:		
EQUITY		
Issued share capital	1,000	1,000
Net assets attributable to holders of redeemable participating shares	9,164,934	5,614,107
	9,165,934	5,615,107

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

	Nine months ended 31 March 2025		Nine months ended 31 March 2024	
	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	1,779,610	4,270,819	83,972	160,000
Redemption of redeemable participating shares	(34,718)	(81,201)	(253,404)	(444,177)
Net movement from shares transactions	1,744,892	4,189,618	(169,432)	(284,177)
Increase in net assets attributable to holders of redeemable participating shares from operations	-	(638,791)	-	658,124
Net assets attributable to holders of redeemable participating shares	4,206,838	9,164,934	1,742,901	3,511,537
As at 31 March 2025, there were 4,206,838 Retail Class Shares. NAV per share - Retail Class Shares USD 2.178580				

STATEMENT OF CASH FLOWS

	Unaudited Quarter ended 31 Mar 2025	Unaudited Quarter ended 31 Mar 2024	Unaudited Nine months ended 31 Mar 2025	Unaudited Nine months ended 31 Mar 2024		Unaudited Nine months ended 31-Mar-25	Unaudited Nine months ended 31-Mar-24
	USD	USD	USD	USD		USD	USD
Operating activities							
Cash used in operations						(305,934)	(205,098)
Net cash (used in)/generated from investing activities	4,070	1,364	10,667	10,957		(4,906,136)	95,692
Other income	-	-	-	29			
Net (loss)/gain on financial assets at fair value through profit or loss	(1,221,675)	229,180	(466,141)	949,955		4,189,618	(284,177)
(Loss)/gain on foreign exchange	(32,330)	3,813	(34,387)	(5,156)			
Administrative and other expenses	(75,713)	(45,401)	(215,684)	(147,972)			
(Loss)/gain before taxation	(1,325,648)	188,956	(705,545)	807,813		(1,022,452)	(393,583)
Taxation	262,682	(38,467)	66,754	(149,689)			
(Loss)/gain after taxation	(1,062,966)	150,489	(638,791)	658,124		1,673,740	491,846
Other Comprehensive Income	-	-	-	-		(1,022,452)	(393,383)
(Decrease)/Increase in net assets attributable to holders of redeemable participating shares from operations	(1,062,966)	150,489	(638,791)	658,124		34,387	(5,156)
					Cash and cash equivalent at end of the period	685,675	93,307

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 Cyberville, Ebene. The figures in the abridged financial statements have not been audited.

BY ORDER OF THE BOARD

DTOS LTD

Company Secretary

Date: 13 May 2025