

GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED

AUDITED ABRIDGED RESULTS FOR THE YEAR ENDED 31 MARCH 2025  
AUDITED BY: GRANT THORNTON  
PERFORMANCE REPORT  
for the year ended 31 March 2025

Financial Results

As at 31 March 2025, the Company had a profit of USD 519,203 (31 March 2024: USD 3,935,955).

As at 31 March 2025, the Net Asset Value attributable to holders of participating shares of the Company stood at USD 18,291,802 i.e USD 1,077.45 per share (31 March 2024: USD 17,965,150 i.e USD 1,046.37 per share).

Investment Analysis

	31 March 2025		31 March 2024	
	USD	%	USD	%
Financial Assets				
Others - unlisted	18,281,420	99.94	17,954,844	99.94
Total unlisted investments	18,281,420	99.94	17,954,844	99.94
	-	-	-	-
Total investments	18,281,420	99.94	17,954,844	99.94
Other assets and liabilities	10,587	0.06	10,511	0.06
	18,292,007	100.00	17,965,355	100.00

The market value of the portfolio at 31 March 2025 stood at USD **18,281,420** (31 March 2024: USD 17,954,844) and consisted of unlisted shares.

AUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 31 March 2025

STATEMENT OF ASSETS AND LIABILITIES

ASSETS EMPLOYED  
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	31 March 2025	31 March 2024
	USD	USD
	18,281,420	17,954,844
	18,281,420	17,954,844
CURRENT ASSETS	189,166	234,741
CURRENT LIABILITIES	(178,579)	(224,230)
NET CURRENT ASSETS	10,587	10,511
NET ASSETS	18,292,007	17,965,355

FINANCED BY :

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	18,291,802	17,965,150
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	18,292,007	17,965,355

NET ASSET VALUE PER SHARE	USD 1,077.45	USD 1,046.37
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AUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 31 March 2025

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

	31 March 2025	31 March 2024
	USD	USD
AT BEGINNING	17,965,150	15,875,642
ISSUES & REPURCHASE OF SHARES	(192,551)	(1,846,447)
	17,772,599	14,029,195
	519,203	3,935,955
PROFIT FOR THE YEAR - DISTRIBUTABLE	18,291,802	17,965,150

AUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 31 March 2025

STATEMENT OF OPERATIONS

	For the year ended 31 March 2025	For the year ended 31 March 2024
	USD	USD
INCOME	12,414,165	4,028,272
EXPENSES	(11,894,962)	(92,317)
NET PROFIT BEFORE TAX	519,203	3,935,955
TAXATION	-	-
NET PROFIT AFTER TAX	519,203	3,935,955
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	519,203	3,935,955
PROFIT PER PARTICIPATING SHARES	30.58	229.25

STATEMENT OF CASH FLOWS

	For the year ended 31 March 2025	For the year ended 31 March 2024
	USD	USD
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	519,203	3,935,955
REALISED GAIN ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	(12,414,165)	(819,473)
CHANGE IN UNREALISED LOSS/(GAIN) ON REVALUATION OF FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	11,752,591	(3,208,799)
CHANGE IN PAYABLES RELATED TO OPERATIONS	(45,651)	186,425
CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES	(188,022)	94,108
INVESTING ACTIVITIES	334,998	1,881,322
FINANCING ACTIVITIES	(192,551)	(1,846,447)
NET (DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS	(45,575)	128,983
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	234,741	105,758
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	189,166	234,741

NOTE :

- (1) The Audited 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 March 2025: 16,977 shares (31 March 2024: 17,169 shares)  
(3) Profit per participating shares has been calculated based on profit attributable to holders of participating shares for the year ended 31 March 2025 i.e. USD 519,203 (31 March 2024: USD 3,935,955) and on the number of participating shares in issue as at 31 March 2025 i.e. 16,977 shares (31 March 2024: 17,169 shares).

Copies of the audited abridged financial statements can be obtained free of charge upon request at the registered office of the Company, C/o IQ EQ Fund Services (Mauritius) Ltd, 33 Edith Cavell Street, Port Louis, 11324, Mauritius.

The Audited Abridged Financial Statements are issued pursuant to Listing Rule 12.14.

The Board of Directors of GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED accepts full responsibility for the accuracy of the information in the Audited Abridged Financial Statements.

BY ORDER OF THE BOARD



IQ EQ Fund Services (Mauritius) Ltd  
CORPORATE SECRETARY

Date: 24 June 2025