

PERFORMANCE REPORT  
for the quarter ended 30 June 2025

Financial Results

As at 30 June 2025, the Company had a profit of USD 1,633,561 (31 March 2025: USD 519,203).  
As at 30 June 2025, the Net Asset Value attributable to holders of participating shares of the Company stood at USD 15,662,837 i.e USD 1,179.70 per share (31 March 2025: USD 18,291,802 i.e USD 1,077.45 per share )

<u>Investment Analysis</u>	30 June 2025		31 March 2025	
Total Assets	USD	%	USD	%
Financial assets at fair value through profit or loss				
Others - unlisted	15,647,274	99.90	18,281,420	99.94
Total unlisted investments	15,647,274	99.90	18,281,420	99.94
	-		-	-
Total investments	15,647,274	99.90	18,281,420	99.94
Other assets and liabilities	15,768	0.10	10,587	0.06
	15,663,042	100.00	18,292,007	100.00

The market value of the portfolio at 30 June 2025 stood at **USD 15,647,274** (31 March 2025: USD 18,281,420) and consisted of unlisted shares.

UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
for the quarter ended 30 June 2025

<u>STATEMENT OF FINANCIAL POSITION</u>	30 June 2025	31 March 2025
	USD	USD
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	15,647,274	18,281,420
	15,647,274	18,281,420
CURRENT ASSETS	68,405	189,166
CURRENT LIABILITIES	(52,637)	(178,579)
NET CURRENT ASSETS	15,768	10,587
NET ASSETS	15,663,042	18,292,007

FINANCED BY :

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	15,662,837	18,291,802
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	15,663,042	18,292,007

NET ASSET VALUE PER SHARE	USD 1,179.70	USD 1,077.45
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UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
for the quarter ended 30 June 2025

<u>STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES</u>	30 June 2025	31 March 2025
	USD	USD
AT BEGINNING	18,291,802	17,965,150
ISSUES & REPURCHASE OF SHARES	(4,262,526)	(192,551)
	14,029,276	17,772,599
PROFIT FOR THE QUARTER/YEAR - DISTRIBUTABLE	1,633,561	519,203
	15,662,837	18,291,802

UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
for the quarter ended 30 June 2025


	<u>For the quarter ended 30 June 2025</u>	<u>For the quarter ended 30 June 2024</u>
	USD	USD
<u>STATEMENT OF OPERATIONS</u>		
INCOME	1,775,762	2,215,556
EXPENSES	(142,201)	(20,581)
NET PROFIT BEFORE TAX	1,633,561	2,194,975
TAXATION	-	-
NET PROFIT AFTER TAX	1,633,561	2,194,975
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	1,633,561	2,194,975
PROFIT PER PARTICIPATING SHARES	123.04	128.07
	<u>For the quarter ended 30 June 2025</u>	<u>For the quarter ended 30 June 2024</u>
	USD	USD
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	1,633,561	2,194,975
NET REALISED GAIN ON DISPOSAL OF INVESTMENTS	(154,211)	(26,713)
CHANGE IN UNREALISED GAIN ON REVALUATION OF EQUITIES	(1,621,551)	(2,188,843)
CHANGE IN PAYABLES RELATED TO OPERATIONS	(125,942)	(167,007)
CASH OUTFLOW FROM OPERATING ACTIVITIES	(268,143)	(187,588)
INVESTING ACTIVITIES	4,409,908	50,000
FINANCING ACTIVITIES	(4,262,526)	(31,403)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(120,761)	(168,991)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE QUARTER	189,166	234,741
CASH AND CASH EQUIVALENTS AT END OF THE QUARTER	68,405	65,750

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 30 June 2025: 13,277 shares (31 March 2025: 16,977 shares)  
(3) Profit per participating shares has been calculated based on profit attributable to holders of participating shares for the quarter ended 30 June 2025 i.e. USD 1,633,561 (30 June 2024 : Profit of USD 2,194,975) and on the number of participating shares in issue as at 30 June 2025 i.e. 13,277 shares (30 June 2024: 17,139 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 (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 unaudited Abridged Financial Statements.

BY ORDER OF THE BOARD

  
IQ EQ Fund Services (Mauritius) Ltd  
CORPORATE SECRETARY  
Date: 13 August 2025