

GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED

UNAUDITED ABRIDGED RESULTS FOR THE QUARTER ENDED 31 DECEMBER 2025

PERFORMANCE REPORT
for the quarter ended 31 December 2025

Financial Results

As at 31 December 2025, the Company had a profit of USD 1,061,667 (31 March 2025: profit of USD 519,203).
As at 31 December 2025, the Net Asset Value of the Company stood at USD 14,915,962 i.e USD 1,136.89 per share (31 March 2025: USD 18,291,802 i.e USD 1,077.45 per share)

Investment Analysis

Total Assets	31 December 2025		31 March 2025	
	USD	%	USD	%
Financial assets at fair value through profit or loss				
Others - unlisted	14,895,764	99.86	18,281,420	99.94
Total unlisted investments	14,895,764	99.86	18,281,420	99.94
Total investments	14,895,764	99.86	18,281,420	99.94
Other assets and liabilities	20,403	0.14	10,587	0.06
	14,916,167	100.00	18,292,007	100.00

The market value of the portfolio at 31 December 2025 stood at USD 14,895,764 (31 March 2025: USD 18,281,420) and consisted of unlisted shares.

UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 31 December 2025

STATEMENT OF ASSETS AND LIABILITIES

	31 December 2025	31 March 2025
ASSETS EMPLOYED	USD	USD
FINANCIAL ASSETS	14,895,764	18,281,420
CURRENT ASSETS	194,496	189,166
CURRENT LIABILITIES	(174,093)	(178,579)
NET CURRENT ASSETS	20,403	10,587
NET ASSETS	14,916,167	18,292,007

FINANCED BY :

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	14,915,962	18,291,802
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	14,916,167	18,292,007

NET ASSET VALUE PER SHARE	USD 1,136.89	USD 1,077.45
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UNAUDITED ABRIDGED FINANCIAL STATEMENTS

for the quarter ended 31 December 2025

	31 December 2025	31 March 2025
STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING PREFERENCE SHARES	USD	USD
AT BEGINNING	14,120,587	17,965,150
ISSUES & REPURCHASE OF SHARES	434,332	(192,551)
	14,554,919	17,772,599
PROFIT FOR THE QUARTER/YEAR - DISTRIBUTABLE	361,043	519,203
	14,915,962	18,291,802

UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 31 December 2025

STATEMENT OF OPERATIONS

	For the quarter ended 31 December 2025	For the quarter ended 31 December 2024	For the period from 01 April 2025 to 31 December 2025	For the period from 01 April 2024 to 31 December 2024
	USD	USD	USD	USD
INCOME	503,379	12,356,443	1,399,170	12,426,802
EXPENSES	(142,336)	(13,775,620)	(337,503)	(10,586,820)
NET PROFIT/(LOSS) BEFORE TAX	361,043	(1,419,177)	1,061,667	1,839,982
TAXATION	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	361,043	(1,419,177)	1,061,667	1,839,982
PROFIT/(LOSS) ATTRIBUTABLE TO HOLDERS OF PARTICIPATING REDEEMABLE PREFERENCE SHARES	361,043	(1,419,177)	1,061,667	1,839,982
PROFIT/(LOSS) PER PARTICIPATING SHARES	27.52	(82.96)	80.92	107.56

STATEMENT OF CASH FLOWS

	For the quarter ended 31 December 2025	For the quarter ended 31 December 2024
	USD	USD
PROFIT/(LOSS) ATTRIBUTABLE TO HOLDERS OF PARTICIPATING REDEEMABLE PREFERENCE SHARES	361,043	(1,419,177)
REALISED GAIN ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	(89,865)	(12,356,443)
CHANGE IN UNREALISED (GAIN)/LOSS ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	(413,514)	13,726,938
CHANGE IN PAYABLES RELATED TO OPERATIONS	(427,149)	44,495
CASH OUTFLOW FROM OPERATING ACTIVITIES	(569,485)	(4,187)
INVESTING ACTIVITIES	(356,000)	30,000
FINANCING ACTIVITIES	434,332	37,307
NET (DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS	(491,153)	63,120
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE QUARTER	653,649	149,739
CASH & CASH EQUIVALENTS AT END OF THE QUARTER	162,496	212,859

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 2025: 13,120 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 31 December 2025 i.e. USD 361,043 (31 December 2024 : loss of USD 1,419,177) and on the number of participating preference shares in issue as at 31 December 2025 i.e. 13,120 shares (31 December 2024: 17,106 shares).

upon request at the registered office of the Company, C/o IQ EQ Fund Services
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: 11th February 2026