

GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED

AUDITED ABRIDGED RESULTS FOR THE YEAR ENDED 31 MARCH 2026  
AUDITED BY: GRANT THORNTON  
PERFORMANCE REPORT  
for the year ended 31 March 2026

Financial Results

As at 31 March 2026, the Company had a loss of USD 367,979 (31 March 2025: profit of USD 519,203).  
As at 31 March 2026, the Net Asset Value attributable to holders of participating shares of the Company stood at USD 4,996,620 i.e USD 912.62 per share (31 March 2025: USD 18,291,802 i.e USD 1,077.45 per share).

Investment Analysis	31 March 2026		31 March 2025	
	USD	%	USD	%
<b>Total Assets</b>				
Financial Assets				
Others - unlisted	4,920,350	98.47	18,281,420	99.94
Total unlisted investments	4,920,350	98.47	18,281,420	99.94
Total investments	4,920,350	98.47	18,281,420	99.94
Other assets and liabilities	76,475	1.53	10,587	0.06
	<b>4,996,825</b>	<b>100.00</b>	<b>18,292,007</b>	<b>100.00</b>

The market value of the portfolio at 31 March 2026 stood at USD 4,920,350 (31 March 2025: USD 18,281,420) and consisted of unlisted shares.

AUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 31 March 2026

STATEMENT OF ASSETS AND LIABILITIES

ASSETS EMPLOYED	31 March 2026	31 March 2025
	USD	USD
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	4,920,350	18,281,420
	4,920,350	18,281,420
CURRENT ASSETS	232,351	189,166
CURRENT LIABILITIES	(155,876)	(178,579)
NET CURRENT ASSETS	76,475	10,587
NET ASSETS	4,996,825	18,292,007

FINANCED BY :

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	4,996,620	18,291,802
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	4,996,825	18,292,007

<b>NET ASSET VALUE PER SHARE</b>	<b>USD 912.62</b>	<b>USD 1,077.45</b>
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AUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 31 March 2026

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

	31 March 2026	31 March 2025
	USD	USD
AT BEGINNING	18,291,802	17,965,150
ISSUES & REPURCHASE OF SHARES	(12,927,203)	(192,551)
	5,364,599	17,772,599
(LOSS)/PROFIT FOR THE YEAR - DISTRIBUTABLE	(367,979)	519,203
	4,996,620	18,291,802

AUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 31 March 2026

STATEMENT OF OPERATIONS

	For the year ended	For the year ended
	31 March 2026	31 March 2025
	USD	USD
INCOME	379,437	12,414,166
EXPENSES	(747,416)	(11,894,963)
NET (LOSS)/PROFIT BEFORE TAX	(367,979)	519,203
TAXATION	-	-
NET (LOSS)/PROFIT AFTER TAX	(367,979)	519,203
(LOSS)/PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	(367,979)	519,203
(LOSS)/PROFIT PER PARTICIPATING SHARES	(67.21)	30.58

STATEMENT OF CASH FLOWS

	For the year ended	For the year ended
	31 March 2026	31 March 2025
	USD	USD
(LOSS)/PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	(367,979)	519,203
REALISED LOSS/(GAIN) ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	555,507	(12,414,165)
CHANGE IN UNREALISED (GAIN)/LOSS ON REVALUATION OF FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	(379,437)	11,752,591
CHANGE IN PAYABLES RELATED TO OPERATIONS	(22,703)	(45,651)
CASH OUTFLOW FROM OPERATING ACTIVITIES	(214,612)	(188,022)
INVESTING ACTIVITIES	13,185,000	334,998
FINANCING ACTIVITIES	(12,927,203)	(192,551)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	43,185	(45,575)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	189,166	234,741
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	232,351	189,166

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 2026: 5,475 shares (31 March 2025: 16,977 shares)
- (3) Loss per participating shares has been calculated based on profit attributable to holders of participating shares for the year ended 31 March 2026 i.e. USD 367,979 (31 March 2025: profit of USD 519,203) and on the number of participating shares in issue as at 31 March 2026 i.e. 5,475 shares (31 March 2025: 16,977 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: 25 June 2026