

KOTAK INVESTMENT OPPORTUNITIES FUND LIMITED
**UNAUDITED ABRIDGED RESULTS FOR THE QUARTER ENDED 30 JUNE 2026
PERFORMANCE REPORT
for the quarter ended 30 June 2026**
Financial Results

As at 30 June 2026, the Company had a profit of USD 260,265 (31 March 2026: USD 26,734).

As at 30 June 2026, the Net Asset Value attributable to holders of participating shares of the Company stood at USD 4,831,448 i.e USD 7.26 per share (31 March 2026: USD 5,326,360 i.e USD 7.20 per share)

Investment Analysis

	30 June 2026		31 March 2026	
Total Assets	USD	%	USD	%
Investments in :				
Mutual Funds	3,802,062	78.69	3,538,610	66.44
Total financial assets at fair value through profit or loss	3,802,062	78.69	3,538,610	66.44
Other assets and liabilities	1,029,387	21.31	1,787,751	33.56
	<u>4,831,449</u>	<u>100.00</u>	<u>5,326,361</u>	<u>100.00</u>

The market value of the portfolio at 30 June 2026 stood at USD 3,802,062 (31 March 2026: USD 3,538,610) and consisted of unlisted shares.

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

for the quarter ended 30 June 2026

STATEMENT OF ASSETS AND LIABILITIES

	30 June 2026	31 March 2026
	USD	USD
ASSETS EMPLOYED		
FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	3,802,062	3,538,610
CURRENT ASSETS	1,408,179	2,201,561
CURRENT LIABILITIES	(378,792)	(413,810)
NET CURRENT ASSETS	1,029,387	1,787,751
NET ASSETS	<u>4,831,449</u>	<u>5,326,361</u>
FINANCED BY :		
NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	4,831,448	5,326,360
MANAGEMENT SHARES	1	1
SHAREHOLDERS' INTEREST	<u>4,831,449</u>	<u>5,326,361</u>

NET ASSET VALUE PER SHARE	USD 7.26	USD 7.20
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UNAUDITED ABRIDGED FINANCIAL STATEMENTS

for the quarter ended 30 June 2026

	30 June 2026	31 March 2026
	USD	USD
<u>STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES</u>		
AT BEGINNING	5,326,360	4,986,809
ISSUES & REPURCHASE OF SHARES	(755,177)	312,817
	4,571,183	5,299,626
PROFIT FOR THE QUARTER/YEAR - DISTRIBUTABLE	260,265	26,734
AT END	<u>4,831,448</u>	<u>5,326,360</u>

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

for the quarter ended 30 June 2026

	For the quarter ended 30 June 2026	For the quarter ended 30 June 2025
	USD	USD
<u>STATEMENT OF OPERATIONS</u>		
INCOME	263,452	466,346
EXPENSES	(3,187)	(10,519)
NET PROFIT BEFORE TAX	260,265	455,827
TAXATION	-	-
NET PROFIT AFTER TAX	260,265	455,827
DIVIDEND	-	-
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	<u>260,265</u>	<u>455,827</u>
PROFIT PER PARTICIPATING SHARES	0.39	0.72

	For the quarter ended 30 June 2026	For the quarter ended 30 June 2025
	USD	USD
<u>STATEMENT OF CASH FLOWS</u>		
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING SHARES	260,265	455,827
NET GAIN ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	(263,452)	(466,346)
CHANGES IN WORKING CAPITAL	(15,018)	(16,376)
TAXES PAID	-	-
CASH OUTFLOW USED IN OPERATING ACTIVITIES	(18,205)	(26,895)
INVESTING ACTIVITIES	-	415,000
FINANCING ACTIVITIES	(755,177)	(362,195)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(773,382)	25,910
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE QUARTER	2,181,561	13,245
CASH AND CASH EQUIVALENTS AT END OF THE QUARTER	<u>1,408,179</u>	<u>39,155</u>

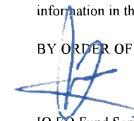
NOTE :

- (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 2026 i.e. 665,135 shares (31 March 2026: 739,994 shares).
(3) Profit per participating shares has been calculated based on profit attributable to holders of participating shares for the quarter ended 30 June 2026 i.e USD 260,265 (30 June 2025: USD 455,827); and on the number of participating shares in issue as at 30 June 2026 i.e. 665,135 shares (30 June 2025: 636,904 shares.)

Copies of the Unaudited Abridged Financial Statements can be obtained free of charge upon request at the registered office of the The Unaudited Abridged Financial Statements are issued pursuant to Listing Rule 12.20

The Board of Directors of KOTAK 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: 12 August 2026