

**GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED**

UNAUDITED ABRIDGED RESULTS FOR THE QUARTER ENDED 30 JUNE 2021

**PERFORMANCE REPORT**  
for the quarter ended 30 June 2021

**Financial Results**  
As at 30 June 2021, the Company had a profit of USD 1,554,124 (31 March 2021: Profit USD 10,867,483).  
As at 30 June 2021, the Net Asset Value of the Company stood at USD 23,778,479, i.e. USD 228.50 per share (31 March 2021: USD 22,673,997 i.e. USD 199.98 per share)

	30 June 2021		31 March 2021	
	USD	%	USD	%
<b>Total Assets</b>				
Financial Assets	1,351,926	5.69	1,394,052	6.15
Others - listed	22,391,095	94.16	21,220,087	93.59
Others - unlisted	23,743,021	99.85	22,614,139	99.74
Total listed and unlisted investments	-	0.00	-	0.00
Total investments	23,743,021	99.85	22,614,139	99.74
Other assets and liabilities	35,663	0.15	60,063	0.26
	23,778,684	100.00	22,674,202	100.00

The market value of the portfolio at 30 June 2021 stood at USD 23,743,021 (31 March 2021: USD 22,614,139) and consisted of listed shares & unlisted shares.

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

for the quarter ended 30 June 2021

**STATEMENT OF ASSETS AND LIABILITIES**

	30 June 2021	31 March 2021
<b>ASSETS EMPLOYED</b>		
FINANCIAL ASSETS	USD	USD
CURRENT ASSETS	23,743,021	22,614,139
CURRENT LIABILITIES	260,000	93,172
NET CURRENT ASSETS	(224,337)	(33,109)
NET ASSETS	35,663	60,063
	23,778,684	22,674,202

**FINANCED BY :**

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING PREFERENCE SHARES	23,778,479	22,673,997
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	23,778,684	22,674,202
<b>NET ASSET VALUE PER SHARE</b>	<b>USD 228.50</b>	<b>USD 199.98</b>

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

for the quarter ended 30 June 2021

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

	30 June 2021	31 March 2021
AT BEGINNING	22,673,997	15,514,679
ISSUES & REPURCHASE OF SHARES	(409,642)	(3,708,165)
PROFIT FOR THE QUARTER YEAR - DISTRIBUTABLE	22,224,355	11,806,511
	1,554,124	10,867,483
	23,778,479	22,673,997

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**  
for the quarter ended 30 June 2021

**STATEMENT OF OPERATIONS**

	For the quarter ended 30 June 2021	For the quarter ended 30 June 2020
INCOME	1,579,419	2,782,849
EXPENSES	(5,295)	(23,212)
NET PROFIT BEFORE TAX	1,584,124	2,759,637
TAXATION	-	-
NET PROFIT AFTER TAX	1,584,124	2,759,637
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING REDEEMABLE PREFERRED SHARES	1,584,124	2,759,637
PROFIT PER PARTICIPATING SHARE	14.93	18.22

**STATEMENT OF CASH FLOWS**

	For the quarter ended 30 June 2021	For the quarter ended 30 June 2020
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING REDEEMABLE PREFERENCE SHARES	1,584,124	2,759,637
REALISED GAIN ON INVESTMENTS	(178,298)	(1,048)
CHANGE IN UNREALISED GAIN ON REVALUATION OF INVESTMENTS	(1,401,121)	(2,781,801)
CHANGE IN RECEIVABLES RELATED TO OPERATIONS	(260,000)	-
CHANGE IN PAYABLES RELATED TO OPERATIONS	(14,324)	(13,707)
CASH OUTFLOW FROM OPERATING ACTIVITIES	(299,619)	(36,919)
FINANCING ACTIVITIES	450,537	49,584
NET DECREASE IN CASH & CASH EQUIVALENTS	(449,642)	(120,392)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE QUARTER	93,172	(107,727)
CASH & CASH EQUIVALENTS AT END OF THE QUARTER	(205,552)	206,906
	99,179	99,179

**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 2021: 104,063 shares (31 March 2021: 113,382 shares)
- (3) Profit per participating share has been calculated based on profit attributable to holders of participating shares for the quarter ended 30 June 2021 i.e. USD 1,554,124 (30 June 2020: Profit of USD 2,759,637) and on the number of participating preference shares in issue as at 30 June 2021 i.e. 104,063 shares (30 June 2020: 151,451 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 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



IOFO Fund Services (Mauritius) Ltd

CORPORATE SECRETARY

Date: 12 August 2021