

GLOBAL INVESTMENT OPPORTUNITIES FUND LIMITED
UNAUDITED ABRIDGED RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER 2023
**PERFORMANCE REPORT
for the quarter ended 30 September 2023**
Financial Results

As at 30 September 2023, the Company had a profit of USD 401,530 (31 March 2023: Loss USD 1,931,547).

As at 30 September 2023, the Net Asset Value of the Company stood at USD 16,068,228 i.e USD 933.93 per share (31 March 2023: USD 15,875,642 i.e USD 167.58 per share)

	30 September 2023		31 March 2023	
	USD	%	USD	%
Investment Analysis				
Total Assets				
Financial Assets				
Others - listed	-	0.00	1,290,863	8.13
Others - unlisted	16,012,596	99.65	14,517,031	91.44
Total listed and unlisted investments	16,012,596	99.65	15,807,894	99.57
Total investments	16,012,596	99.65	15,807,894	99.57
Other assets and liabilities	55,837	0.35	67,953	0.43
	16,068,433	100.00	15,875,847	100.00

The market value of the portfolio at 30 September 2023 stood at USD 16,012,596 (31 March 2023: USD 15,807,894) and consisted of unlisted shares.

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 30 September 2023**
STATEMENT OF ASSETS AND LIABILITIES

	30 September 2023	31 March 2023
	USD	USD
ASSETS EMPLOYED		
FINANCIAL ASSETS	16,012,596	15,807,894
CURRENT ASSETS	83,151	105,758
CURRENT LIABILITIES	(27,314)	(37,805)
NET CURRENT ASSETS	55,837	67,953
NET ASSETS	16,068,433	15,875,847

FINANCED BY :

NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING PREFERENCE SHARES	16,068,228	15,875,642
MANAGEMENT SHARES	205	205
SHAREHOLDERS' INTEREST	16,068,433	15,875,847

NET ASSET VALUE PER SHARE	USD 933.93	USD 167.58
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**UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 30 September 2023**
STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF PARTICIPATING PREFERENCE SHARES

	30 September 2023	31 March 2023
	USD	USD
AT BEGINNING	17,419,382	19,318,255
ISSUES & REPURCHASE OF SHARES	(1,752,684)	(1,511,066)
	15,666,698	17,807,189
PROFIT/(LOSS) FOR THE QUARTER/YEAR - DISTRIBUTABLE	401,530	(1,931,547)
	16,068,228	15,875,642

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS
for the quarter ended 30 September 2023**
STATEMENT OF OPERATIONS

	For the quarter ended 30 September 2023	For the quarter ended 30 September 2022	For the period from 01 April 2023 to 30 September 2023	For the period from 01 April 2022 to 30 September 2022
	USD	USD	USD	USD
INCOME	422,961	1,206,931	2,046,025	8,571
EXPENSES	(21,431)	(19,373)	(43,456)	(1,607,166)
NET PROFIT/(LOSS) BEFORE TAX	401,530	1,187,558	2,002,569	(1,598,595)
TAXATION	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	401,530	1,187,558	2,002,569	(1,598,595)
PROFIT/(LOSS) ATTRIBUTABLE TO HOLDERS OF PARTICIPATING REDEEMABLE PREFERENCE SHARES	401,530	1,187,558	2,002,569	(1,598,595)
PROFIT/(LOSS) PER PARTICIPATING SHARES	23.34	12.31	116.39	(16.58)

STATEMENT OF CASH FLOWS

	For the quarter ended 30 September 2023	For the quarter ended 30 September 2022
	USD	USD
PROFIT ATTRIBUTABLE TO HOLDERS OF PARTICIPATING REDEEMABLE PREFERENCE SHARES	401,530	1,187,558
REALISED GAIN ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	(674,951)	(8,571)
CHANGE IN UNREALISED LOSS/(GAIN) ON FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS	251,990	(1,198,360)
CHANGE IN PAYABLES RELATED TO OPERATIONS	(12,331)	1,965
CASH OUTFLOW FROM OPERATING ACTIVITIES	(33,762)	(17,408)
INVESTING ACTIVITIES	1,776,323	30,190
FINANCING ACTIVITIES	(1,752,684)	-
NET (DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS	(10,123)	12,782
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE QUARTER	93,274	47,483
CASH & CASH EQUIVALENTS AT END OF THE QUARTER	83,151	60,265

NOTE :

- The Unaudited Abridged Financial Statements have been prepared in accordance with International Financial Reporting Standards.
- The Net Asset Value per Share has been calculated based on the number of participating shares and management shares in issue as at 30 September 2023: 17,205 shares (31 March 2023: 94,733)
- Profit per participating shares has been calculated based on profit attributable to holders of participating shares for the quarter ended 30 September 2023 i.e. USD 401,530 (30 September 2022: Profit of USD 1,187,558) and on the number of participating preference shares in issue as at 30 September 2023 i.e. 17,205 shares (30 September 2022: 96,445 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 12.20.

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



IQEQ Fund Services (Mauritius) Ltd
CORPORATE SECRETARY

Date: 10 November 2023