

**STRATEGIA INDIA FOCUS FUND**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024**

STATEMENT OF FINANCIAL POSITION					STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES			
	Unaudited as at 31-Dec-24	Audited as at 30-Jun-24			Six months ended 31 December 2024	Six months ended 31 December 2023		
	USD	USD			Number of Shares	USD	Number of Shares	USD
<b>ASSETS</b>					<b>Net assets attributable to holders of redeemable participating preference shares at beginning of quarter</b>			
Financial assets at fair value through profit or loss	7,094,140	4,217,592			2,461,946	5,614,107	1,912,333	3,137,590
Receivables	15,734	17,136						
Cash and cash equivalents	3,444,758	1,673,740			1,651,660	3,998,412	50,801	95,000
<b>Total assets</b>	<b>10,554,632</b>	<b>5,908,468</b>			<b>(80,650)</b>	<b>(181,793)</b>	<b>(243,403)</b>	<b>(424,407)</b>
<b>LIABILITIES</b>					<b>Net movement from shares transactions</b>			
Payables	(67,574)	(61,239)			1,571,010	3,816,619	(192,602)	(329,407)
Income tax liability	(8,152)	(30,531)						
Deferred tax liability	(372,056)	(201,591)						
<b>Net assets attributable to shareholders</b>	<b>10,106,850</b>	<b>5,615,107</b>						
<b>Represented by:</b>					As at 31 December 2024, there were 4,032,956 Retail Class Shares. NAV per share - Retail Class Shares <b>USD 2.505817</b>			
<b>EQUITY</b>					<b>STATEMENT OF CASH FLOWS</b>			
Issued share capital	1,000	1,000					Unaudited Six months ended 31-Dec-24	Unaudited Six months ended 31-Dec-23
Net assets attributable to holders of redeemable participating shares	10,105,850	5,614,107					USD	USD
	10,106,850	5,615,107						
<b>STATEMENT OF COMPREHENSIVE INCOME</b>					<b>Operating activities</b>			
	Quarter ended 31 Dec 2024	Quarter ended 31 Dec 2023	Period ended Jul-Dec 2024	Period ended Jul-Dec 2023				
	USD	USD	USD	USD				
Dividend income	97	2,017	6,596	9,593	Cash used in operations		(177,598)	(106,341)
Other income	-	29	-	29	Net cash (used in)/generated from investing activities		(1,870,061)	370,621
Net gain on financial assets at fair value through profit or loss	189,519	472,554	1,006,487	720,775	Net cash generated from /(used in) financing activities		3,816,619	(329,407)
Loss on foreign exchange	(3,119)	(19)	(2,058)	(8,969)	Increase/(decrease) in cash and cash equivalents		1,768,960	(65,127)
Administrative and other expenses	(72,209)	(43,694)	(139,972)	(102,571)	Cash and cash equivalent at start of the period		1,673,740	491,846
Gain before taxation	114,288	430,887	871,053	618,857	Increase/(decrease) in cash and cash equivalents		1,768,960	(65,127)
<b>Taxation</b>	<b>(48,936)</b>	<b>(62,888)</b>	<b>(195,929)</b>	<b>(111,222)</b>	Effects of exchange rate		2,058	(8,969)
Gain after taxation	65,352	367,999	675,124	507,635	<b>Cash and cash equivalent at end of the period</b>		<b>3,444,758</b>	<b>417,750</b>
<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
Increase in net assets attributable to holders of redeemable participating shares from operations	65,352	367,999	675,124	507,635				

Notes:

The above unaudited abridged financial statements are issued pursuant to Listing Rule 12.20 and published as per Securities Act 2005. The Board of Directors of STRATEGIA INDIA FOCUS FUND accepts full responsibility for the accuracy of the information contained in this communique. Copies of the unaudited abridged financial statements are available to the public, free of charge, at the registered office of STRATEGIA INDIA FOCUS FUND, C/O DTOS LTD, 10th Floor, Standard Chartered Tower, 19 Cybercity, Ebene. The figures in the abridged financial statements have not been audited.

BY ORDER OF THE BOARD

DTOS LTD

Company Secretary

Date: 10 February 2025