

Oasis Crescent Global Investment Fund (Ireland) plc

(An investment company with variable capital incorporated with limited liability in Ireland with registered number 366921 operating as an umbrella fund with segregated liability between Sub-Funds pursuant to the European Communities (Undertaking for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019)

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Registered No: 366921

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

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Directors and other information

Board of Directors

Adam Ebrahim	South Africa
Mohamed Shaheen Ebrahim	South Africa
Nazeem Ebrahim	South Africa
Bint Nur Ebrahim (appointed 26 October 2019)	South Africa
Dr. Yousuf Mahomed	USA, Independent
Dr. Anver Amod	Ireland, Independent
Muhammad Nurulain Abdullah Boda	Ireland
Muhammad Saad (appointed 15 May 2019)	Ireland

Secretary & Registered Office

Matsack Trust Limited
70 Sir John Rogerson's Quay
Dublin 2
Ireland

Manager

Oasis Global Management Company (Ireland) Limited
4th Floor
One Grand Parade
Dublin 6
Ireland

Independent Auditors

Grant Thornton
Chartered Accountants and Statutory Audit Firm
13 - 18 City Quay
Dublin 2
Ireland

Investment Manager

Oasis Crescent Capital (Pty) Ltd
96 Upper Roodebloem Road
University Estate
Cape Town, 7925
South Africa

Solicitors

William Fry Solicitors
2 Grand Canal Square
Dublin 2
Ireland

Depository

BNP Paribas Securities Services Dublin Branch
Trinity Point
10-11 Leinster Street South
Dublin 2
Ireland

Distributor and Promoter

Oasis Crescent Management Company Limited
96 Upper Roodebloem Road
University Estate
Cape Town, 7925
South Africa

Sponsoring Stockbrokers

Arthur Cox Listing Services Limited
Earlsfort Centre
Earlsfort Terrace
Dublin 2
Ireland

Swiss Representative & Paying Agent

RBC Investor Services Bank SA
Esch-sur-Alzette, Zurich Branch
Bleicherweg 7
CH-8027 Zurich
Switzerland

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Background to the Company

The following information is derived from and should be read in conjunction with the full text and definitions section of the Prospectus.

Structure

Oasis Crescent Global Investment Fund (Ireland) plc (the "Company") comprises the following Sub-Funds:

Oasis Crescent Global Equity Fund

Oasis Crescent Global Property Equity Fund

Oasis Crescent Global Income Fund

Oasis Crescent Global Low Equity Balanced Fund

Oasis Crescent Global Medium Equity Balanced Fund

Oasis Crescent Global Short Term Income Fund

Oasis Crescent Global Variable Balanced Fund

The Class A (US\$) Shares (Distributing) of Oasis Crescent Global Equity Fund, Oasis Crescent Global Property Equity Fund, Oasis Crescent Global Income Fund, Oasis Crescent Global Medium Equity Balanced Fund, Class A (GBP) Shares (Distributing) of Oasis Crescent Variable Balanced Fund and the Class D (US\$) Shares (Distributing) of Oasis Crescent Global Low Equity Balanced Fund and Class A (US\$) Shares (Distributing) of the Oasis Crescent Global Short Term Income Fund are listed on the Euronext Dublin ("Irish Stock Exchange"). The remaining classes are not listed on any stock exchange. There is segregated liability between Sub-Funds.

Investment Objective

The objectives of Oasis Crescent Global Equity Fund and Oasis Crescent Global Property Equity Fund are to achieve medium to long term growth of capital and income by investing in shares of companies and shares or units in collective investment schemes and real estate investment trusts listed and traded on the international stock exchanges and on markets, as outlined in the Prospectus of the Company and that are Shari'ah compliant according to the guidelines set by the Investment Manager's Shari'ah Advisory Board.

The investment objective of Oasis Crescent Global Income Fund is to provide regular income and capital growth over the medium to long term by investing in income yielding global debt securities with minimal risk. The Sub-Fund may also invest in equity securities. The securities may be listed on the regulated markets as outlined in the Prospectus and will be ethically, morally and Shari'ah compliant.

The investment objectives of Oasis Crescent Global Low Equity Balanced Fund, Oasis Crescent Global Medium Equity Balanced Fund, and Oasis Crescent Variable Balanced Fund are to achieve medium to long-term growth of capital and income by investing on a global basis in securities that are ethically, morally and Shari'ah compliant according to the guidelines set by the Investment Manager's Shari'ah Advisory board.

The objective of the Oasis Crescent Global Short Term Income Fund is to provide regular income and capital preservation over the short term. The objective is achieved by investing the Sub-Fund's Net Asset Value in income yielding global debt securities with minimal risk. The Sub-Fund can also invest in equity securities.

The Company complies with the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (the "UCITS Regulations") and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (the "Central Bank UCITS Regulations").

Other relevant information

Full copies of the Prospectus are available free of charge from the office of Oasis Global Management Company (Ireland) Limited at 4th Floor, One Grand Parade, Dublin 6, Ireland.

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Investment Manager's Report

Global Economy

The rapid spread of the Coronavirus (Covid-19) declared a pandemic on 11 March 2020 by the World Health Organisation (WHO), is resulting in human tragedy across the world. The extent to which the virus will spread, both between and within countries remains unclear, and the duration and impact are highly uncertain. Efforts to control the outbreak of the virus, such as isolation, lockdowns and widespread closure are resulting in a substantial reduction in economic growth.

The spread of Covid-19 profoundly affected global markets in the first quarter of 2020. Many countries are facing a multi-layered crisis comprising of a health shock, domestic economic disruptions, declining external demand, capital flow reversals, and a collapse in commodity prices. The Great Lockdown, as dubbed by the IMF, is projected to be more severe than both the Great Depression of 1930 and the Global Financial Crisis (GFC) a decade ago. The Company expects the global economy to contract by 3.0% in 2020, revising sharply the expansion of 3.3% projected in January. However, it has revised up the 2021 growth projections to 5.8% from 3.4%, based on the assumption that the pandemic fades in the second half of 2020 and as economic activity normalises, supported by policy measures.

Governments and central banks have taken exceptional steps to prevent a deeper and longer-lasting economic crisis from unfolding. Most central banks around the world have cut interest rates to around or below zero to mitigate the effect of the coronavirus. The US Federal Reserve launched an unprecedented range of emergency programs to support as much as \$2.3 trillion in loans. The U.S. is providing about 10% of its Gross Domestic Product (GDP) in support and Germany about 4.5%, while Japan's program is worth about 20% of GDP. These actions have lifted confidence and contributed to limit the damage to the financial markets and therefore ensuring that the economy is better placed to recover.

Global Equity

The unprecedented impact of the Covid-19 pandemic and the uncertainty around the damage to household and corporate income has created a tough environment for global equity markets in Q1 2020. While there is a lot of support from fiscal and monetary policy, this will come at a cost to corporate and individual taxpayers over time. We will not see much of the impact on corporate profits in the Q1 2020 results as most of the curtailment in economic activity to limit the spread of the Covid-19 pandemic commenced towards the end of this quarter. The full impact of revenue loss due to the contraction in demand and job losses as well as the impact of corporate margin compression will come through in Q2 2020 but a lot has already been reflected in the market movements during Q1 2020.

The MSCI All Country World Index declined by 20.9% over the quarter with the Energy and Financial sectors leading the decline at 44.6% and 31.9% respectively while the global Technology and Telecommunication sectors outperformed and declined by 13.1% and 17.4% respectively. Healthcare was the top performing sector declining by 11.3% over the quarter. Looking at the major markets, the S&P 500 declined by 19.6%, the Nikkei declined by 19.3% while Europe underperformed with the FTSE100 declining by 24.0% and the DAX by 25.0% and the MSCI Emerging Markets declined by 23.6%. As we look to the rest of 2020 we will start seeing the full impact of this recession and if economic data stabilises and we start seeing the impact of the exceptional steps taken by governments and central banks in terms of fiscal and monetary policy, we could see flows moving back to global equity again.

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Investment Manager's Report (continued)

Global Equity (continued)

This current market volatility is ideal for active managers and the Oasis Crescent Global Equity Fund is well positioned due to its focus on the best quality companies with strong balance sheets and its high exposure to outperforming sectors including Technology, Telecommunications and Healthcare. We are also taking advantage of opportunities to pick additional high quality companies which are trading at significant discounts to their intrinsic value in this current environment. Our strong positioning is reflected in the Sub-Fund quality and valuation characteristics of the Oasis Crescent Global Equity Fund relative to the DJIM Index. The Sub-Fund is invested in companies that are global leaders in their sectors, generate strong free cash flows and have superior management teams who are efficient capital allocators that pursue value enhancing opportunities. Oasis has successfully navigated turbulent economic cycles since its inception and with our strong focus on downside protection, we are confident that our portfolio is well positioned to provide attractive risk adjusted performance for our clients over the long-term.

Global Property

The measures taken by governments to counter the spread of the Covid-19 pandemic during Q1 2020 has been very disruptive for the global property market. However, there is a lot of support from governments for property owners and tenants in the developed markets which will alleviate some of the pressure. We will not see much of the impact on Real Estate Investment Trusts (REITS) in the Q1 2020 results as most of the curtailment in economic activity only commenced towards the end of this quarter. The full impact of tenant assistance and relief on rental income and REIT balance sheets will come through in Q2 2020 but a lot has already been reflected in the market movements during Q1 2020. However, this tenant assistance and relief will result in some REITs reducing or suspending their dividend payments over the short term in order to protect their balance sheets. A positive is that we will see very low levels of capital investment and development activity which curtails new supply and creates an improving environment for existing property owners over the medium to longer term. It is also important to remember that property valuations are based on the long term cash flows that will be generated by the property and the biggest disruption caused by this pandemic is of a short term nature.

REITS exposed to the Retail sector has been impacted more severely by the social distancing measures implemented by governments while the impact on the Office and Industrial sectors are more limited. Tenants of the Datacenter REITS are benefitting from increased data usage while Healthcare REITS with exposure to research and development facilities will also benefit from increased demand for space. The Oasis Crescent Global Property Equity Fund is well positioned due to its focus on REITS with positive secular demand drivers, strong management teams and superior balance sheets. With 51% of the portfolio (excluding cash and liquid holdings) being exposed to logistics, industrial and data center REITS with strong positive secular demand drivers and only 12% exposure to Retail REITS, the Sub-Fund is appropriately positioned. The Sub-Fund displays very attractive valuation characteristics with an average cash flow yield of 8.6% and dividend yield of 6.3% which offers value relative to the average bond yield of 1.1% and average inflation at 1.9%.

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Investment Manager's Report (continued)

Global Income

The global income market proved to be the most resilient asset class in the first quarter of 2020. Government bond yields declined over the quarter, as higher risk assets such as equities experienced heavy declines amid fears over the Covid-19 pandemic. Investors favoured the perceived safety of government bonds due to the growing likelihood of a deep global recession. The moves largely occurred in late-February and March as numerous countries went into lockdown in response to the pandemic, seriously depressing economic activity.

Markets saw extreme volatility in March. Government bond yields and prices were volatile, first reaching extreme lows on heightened fear, but then rising, as panicked investors sold liquid assets indiscriminately in order to raise cash. The US 10-year yield dropped from 1.92% to 0.63% over the quarter. The German 10-year yield fell from -0.19% to -0.49%, France's from 0.12% to 0% and UK's from 0.82% to 0.32%. Italy and Spain were the exceptions, being the epicentre of the virus in Europe where yields on the 10-year bonds rose. Emerging market bonds experienced the heaviest falls during the quarter. Currencies more sensitive to growth and oil prices, and also those with more liquidity, saw double-digit declines, in some cases of around 20%.

As the crisis unfolded, governments and central banks announced unprecedented support programmes for businesses, households and the financial system, helping to stabilise markets in the latter part of the quarter. Global bond yields in developed markets are likely to remain low while emerging markets bond volatility is expected to persist and therefore keeping yields at an elevated level.

Performance

Oasis Crescent Global Equity Fund*

**Please note that the performance of Oasis Crescent Global Equity Fund is dated from the inception of the predecessor fund on the 1st of December 2000. At the inception date, a fund domiciled in Guernsey was transferred in its entirety to the Irish domiciled Fund of the same name. The Guernsey domiciled fund was then closed. The performance track record of the Irish domiciled Fund therefore includes that of the predecessor fund in Guernsey.*

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	% Growth 7 Year	% Growth 10 Year	Since Inception Annualised
Oasis Crescent Global Equity Fund	-9.6	-2.1	-0.4	2.7	3.9	5.8
Average Shariah Global Equity Peer Group	-11.4	0.3	1.2	2.6	2.6	1.0

Returns of Oasis Crescent Global Equity Fund Class A (US\$) shares (Dist) in US Dollars, net-of-fees, gross of non-permissible income

Source: Oasis Research; Morningstar: December 2000 to March 2020

	SHARPE RATIO	SORTINO RATIO
OASIS CRESCENT GLOBAL EQUITY FUND	0.25	0.34
AVERAGE SHARIAH GLOBAL EQUITY PEER GROUP	-0.08	-0.10

Source: Oasis Research; Morningstar: December 2000 to March 2020

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Investment Manager's Report (continued)

Oasis Crescent Global Property Equity Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	% Growth 7 Year	% Growth 10 Year	Since Inception Annualised
Oasis Crescent Global Property Equity Fund	-23.8	-8.5	-5.6	-1.9	2.8	-0.1
Global REIT Blended Index	-26.4	-7.0	-5.1	1.6	4.8	1.4
OECD Inflation	2.3	2.2	2.0	1.7	1.9	1.9

**Note: OECD benchmark lags by 1 month & blended index adjusted for non-recoverable withholding taxes*

Returns of Oasis Crescent Global Property Equity Fund Class A (US\$) shares (Dist) in US Dollars, net-of-fees, gross of non-permissible income

Source: Oasis Research; www.oecd.org: September 2006 to March 2020

Oasis Crescent Global Income Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	% Growth 7 Year	Since Inception Annualised
Oasis Crescent Global Income Fund	1.2	1.9	1.6	1.8	2.8

Returns of Oasis Global Income Fund Class A (US\$) shares (Dist) in US Dollars, net-of-fees, gross of non-permissible income

Source: Oasis Research: April 2010 to March 2020

Oasis Crescent Global Short-Term Income Fund

Returns	% Growth 1 Year	% Growth 3 Year	Since Inception Annualised
Oasis Crescent Global Short-Term Income Fund	2.5	1.9	1.3

Returns of Oasis Crescent Global Short-Term Income Fund Class A (US\$) shares (Dist) in US Dollars, net-of-fees, gross of non-permissible income

Source: Oasis Research: April 2015 to March 2020

Oasis Crescent Global Medium Equity Balanced Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	% Growth 7 Year	Since Inception Annualised
Oasis Crescent Global Medium Equity Balanced Fund	-7.4	-1.5	-0.5	1.8	2.6
Global Medium Equity Blended Index	-7.1	0.6	1.1	2.3	2.4
OECD Inflation	2.3	2.2	2.0	1.7	1.7

Note: OECD benchmark lags by 1 month & blended index adjusted for non-recoverable withholding taxes

Returns of Oasis Crescent Global Medium Equity Balanced Fund Class A (US\$) shares (Dist) in US Dollars, net-of-fees, gross of non-permissible income

Source: Oasis Research: March 2012 to March 2020

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Investment Manager's Report (continued)

Oasis Crescent Global Low Equity Balanced Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	% Growth 7 Year	Since Inception
					Annualised
Oasis Crescent Global Low Equity Balanced Fund	-7.0	-2.2	-1.5	0.3	1.6
Global Low Equity Blended Index	-6.4	0.6	1.1	2.3	2.2
OECD Inflation	2.3	2.2	2.0	1.7	1.8

**Note: OECD benchmark lags by 1 month & blended index adjusted for non-recoverable withholding taxes*

Returns of Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) shares (Dist) in US Dollars, net-of-fees, gross of non-permissible income

Source: Oasis Research: April 2011 to March 2020

Oasis Crescent Variable Balanced Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	Since Inception
				Annualised
Oasis Crescent Variable Balanced Fund	(13.0)	(7.0)	(3.7)	(2.3)
UK CPI	1.7	2.1	1.8	1.5

**Note: UK CPI lags by 1 month*

Returns of Oasis Crescent Variable Balanced Fund Class C (GBP) shares (Dist) in GBP, net-of-fees, gross of non-permissible income

Source: Oasis Research: September 2014 to March 2020

Disclaimer

- Returns are expressed in US Dollars (unless otherwise stated)*
- Past performances are not necessarily an indication of future performances. No guarantees are provided. Any calculations made are approximations, meant as guidelines only, which you must confirm before relying on them and also at the time of finalising any transaction. The Company will therefore not be held responsible for any inaccuracies in calculations supplied. All the information appearing in this report is provided without a representation or warranty whatsoever whether express or implied. The Company makes no representation or warranties about the correctness or suitability of any products or service that appears nor the soundness of any general advice offered. The Company shall not be responsible and disclaims all liability for any loss, liability, damage (whether direct, indirect, special or consequential) or expense of any nature whatsoever, which may be suffered as a result of or which may be attributable, directly or indirectly, to the use of, or reliance upon any information, links or service provided, or any actions and/or liability for consequential or incidental damages*

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Directors' Report

The Board of Directors submit their Annual Report together with the audited financial statements for the financial year ended 31 March 2020.

Principal Activities

The principal activity of Oasis Crescent Global Investment Fund (Ireland) plc (the "Company") is that of an investment fund established in compliance with the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (the "UCITS Regulations") and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (the "Central Bank UCITS Regulations").

Review of business and future developments

The details of the Company's position at the financial year end are disclosed in the Statement of Financial Position on page 24 and the Company's operations are disclosed in the Statement of Comprehensive Income on page 26. The net assets under management of the Company were US\$355m at the end of the financial year (31 March 2019: US\$423m). The Investment Manager's report on pages 4 to 8 contains a review of the factors which contributed as well as the impacts of COVID-19 to the performance for the financial year. The Board of Directors do not anticipate any change in the structure or investment objectives of the Company and its Sub-Funds.

Corporate Governance

The Company is subject to compliance with the requirements of the Companies Act 2014 or the "Companies Act" and the Central Bank UCITS Regulations, as applicable to the Company.

The European Communities (Directive 2006/46/EC) Regulations (S.I. 450 of 2009 and S.I. 83 of 2010) (the "Regulations") require the inclusion of a corporate governance statement in the Directors' Report.

Although there is no specific statutory corporate governance code applicable to Irish collective investment schemes whose shares are admitted to trading on the Irish Stock Exchange, the Company is subject to corporate governance practices imposed by:

- (i) The Irish Companies Acts which are available for inspection at the registered office of the Company, and may also be obtained at www.irishstatutebook.ie;
- (ii) The Articles of Association of the Company which are available for inspection at the registered office of the Company;
- (iii) The Central Bank in their Central Bank UCITS Regulations which can be obtained from the Central Bank's website at www.centralbank.ie and are available for inspection at the registered office of the Company; and
- (iv) The Irish Stock Exchange ("ISE") through the ISE Code of Listing Requirements and Procedures which can be obtained from the ISE's website at www.ise.ie.

Irish Funds ("IF") have published a corporate governance code ("IF Code") that may be adopted on a voluntary basis by Irish authorized collective investment schemes. It should be noted that the IF Code reflects existing corporate governance practices imposed on Irish authorized collective investment schemes, as noted above.

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Directors' Report (continued)

Corporate Governance (continued)

On 20 November 2012, the Board of Directors revised the Company's corporate governance code voluntarily in accordance with the revised Corporate Governance Code for Irish Domiciled Collective Investment Schemes and Management Companies as published by IF. A copy of the IF Code is available from the website of IF (www.irishfunds.ie) and from the registered office of the Manager, or the Company's website at www.oasiscrescent.com.

Internal Control and Risk Management Systems in Relation to Financial Reporting

The Board of Directors is ultimately responsible for establishing and maintaining adequate internal control and risk management systems in relation to the financial reporting process. Such systems are designed to manage rather than eliminate the risk of error or fraud in achieving the Company's financial reporting objectives and can only provide reasonable and not absolute assurance against material misstatement or loss. The Board of Directors has procedures in place to ensure that all relevant accounting records are properly maintained and are readily available; including production of annual financial statements.

The Board of Directors has appointed the Manager to maintain the accounting records of the Company.

The Manager is authorised and regulated by the Central Bank and must comply with the rules imposed by the Central Bank. From time to time, the Board of Directors examines and evaluates the Manager's financial accounting and reporting routines. The annual financial statements are produced by the Manager and reviewed by the Investment Manager. They are required to be approved by the Board of Directors and the annual financial statements are required to be filed with the Central Bank and the Irish Stock Exchange.

The annual financial statements are prepared by the Manager in compliance with International Financial Reporting Standards ("IFRS") as adopted by the European Union and the Manager uses various internal controls and checklists to ensure that the financial statements include complete and appropriate disclosures required under IFRS and relevant legislation.

During the financial year, the Board of Directors was responsible for the review and approval of the annual financial statements as set out in the Statement of Directors' Responsibilities. The statutory financial statements are required to be audited by independent auditors who report annually to the Board of Directors on their findings. The Board of Directors monitors and evaluates the independent auditor's performance, qualifications and independence.

The Board of Directors evaluates and discusses significant accounting and reporting issues as the need arises.

Dealings with Shareholders

The convening and conduct of shareholders' meetings are governed by the Articles of Association of the Company and the Companies Act. Although the Board of Directors may convene an extraordinary general meeting of the Company at any time, the Board of Directors were required to convene the first annual general meeting of the Company within eighteen months of its incorporation. Subsequently the Company shall hold an annual general meeting each financial year provided that not more than fifteen months elapse between the date of one annual general meeting and the next.

At least twenty-one clear days' notice of every annual general meeting and any meeting convened for the passing of a special resolution must be given to shareholders and fourteen days' notice must be given in the case of any other general meeting, unless the auditor of the Company and all the shareholders of the Company entitled to attend and vote agree to shorter notice.

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Directors' Report (continued)

Dealings with Shareholders (continued)

Two shareholders present either in person or by proxy constitutes a quorum at a general meeting. The share capital of the Company is divided into different classes of shares and the Irish Companies Act and the Articles of Association provide that the quorum for a general meeting convened to consider any alteration to the rights attached to any class of shares, is two or more shareholders present in person or by proxy.

Every holder of participating shares or non-participating shares present, in person or by proxy who votes on a show of hands is entitled to one vote. On a poll, every holder of participating shares present, in person or by proxy, is entitled to one vote in respect of each share held by him, and every holder of non-participating shares is entitled to one vote in respect of all non-participating shares held by him. At any general meeting, a resolution put to the vote of the meeting is decided on a show of hands unless, before or upon the declaration of the result of the show of hands, a poll is demanded by the chairman of the general meeting, or by at least two members or shareholders present, in person or by proxy, having the right to vote at such meeting, or any holder or holders of participating shares present, in person or by proxy, representing at least one tenth of the shares in issue having the right to vote at such meeting. Shareholders may resolve to sanction an ordinary resolution or special resolution at a shareholders' meeting.

Alternatively, a resolution in writing signed by all of the shareholders and holders of non-participating shares for the time being entitled to attend and vote on such resolution at a general meeting of the Company, will be valid and effective for all purposes as if the resolution had been passed at a general meeting of the Company duly convened and held. An ordinary resolution of the Company (or of the shareholders of a particular fund or class of shares) requires a simple majority of the votes cast by the shareholders voting, in person or by proxy, at the meeting at which the resolution is proposed. A special resolution of the Company (or of the shareholders of a particular fund or class of shares) requires a majority of not less than 75% of shareholders present, in person or by proxy, and voting in general meeting in order to pass a special resolution including a resolution to amend the Articles of Association.

Diversity Report

The Company has no employees and the only individuals engaged directly by it are the Directors. The Board of Directors acknowledges the importance of diversity to enhance its operations. When there is a vacancy on the Board of Directors, the objective is to ensure that the Board of Directors is diversified with an appropriate mix as regards age, gender and educational/professional backgrounds, while achieving compliance by all individuals with regulatory requirements and an overall composition with the requisite skill and experience. The Board of Directors' priority is to ensure that it continues to have strong leadership and the relevant skills to deliver the business strategy. The implementation of the Board's diversity policy is monitored by the full Board of Directors, through the Chairman, which reviews the balance of skills, knowledge, experience and diversity on the Board of Directors. The full Board of Directors, through the Chairman, will ensure that all selection decisions are based on merit and that recruitment is fair and non-discriminatory. The current composition of the Board of Directors reflects diverse age, educational and professional backgrounds and geographical provenance.

Board composition and activities

The Board of Directors may, and the Company Secretary on the requisition of a Director will, at any time summon a meeting of the Directors and ad hoc meetings in addition to the four meetings that are convened as required.

In the case of an equality of votes, the Chairman of the meeting at which the show of hands takes place or at which the poll is demanded shall be entitled to a second or casting vote. The quorum necessary for the transaction of business at a meeting of the Directors is two.

There were no sub-committees of the Board of Directors in operation during the financial year.

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Directors' Report (continued)

Significant events during the financial year

The Central Bank of Ireland published revised UCITS Regulations 2019 on 27 May 2019. The revised UCITS Regulations introduced amendments related to UCITS performance fees, including a new performance fee crystallisation frequency requirement. As a result of these amendments, the Investment Manager, with effect from 1 September 2019, waived performance fees on a temporary basis to implement the system changes required to give effect thereto. The waiver will be effective until such time as the necessary system changes required to give effect to the implementation and requirements of the new performance fees methodology have been implemented. The adoption of the temporary waiver did not result in any change to the investment objective and policy or the risk profile of the Sub-Funds.

Risk management objectives and policies

Details of the Company's risk management objectives and policies are included under note 3 to the Annual Report and Financial Statements.

Results and dividends

The results and dividends for the financial year are set out in the Statement of Comprehensive Income on pages 26 and 27.

During the financial year, the Directors declared distributions of US\$2,043,537 (31 March 2019: US\$2,447,329) for Oasis Crescent Global Equity Fund, US\$2,033,797 (31 March 2019: US\$2,165,875) for Oasis Crescent Global Property Equity Fund, US\$1,157,228 (31 March 2019: US\$1,203,212) for Oasis Crescent Global Income Fund, US\$267,725 (31 March 2019: US\$220,346) for Oasis Crescent Global Low Equity Balanced Fund, US\$153,471 (31 March 2019: US\$103,230) for Oasis Crescent Global Medium Equity Balanced Fund, US\$486,072 (31 March 2019: US\$433,473) for Oasis Crescent Global Short Term Income Fund and US\$88,534 (31 March 2019: US\$88,736) for Oasis Crescent Variable Balanced Fund. The distributions were partly paid in cash and partly reinvested in the respective Sub-Funds.

Events subsequent to the financial year end

There have been no significant events subsequent to the financial year ended 31 March 2020 to the date of approval of the financial statements. The Directors have considered the implications of the Coronavirus (COVID-19) outbreak on the financial statements including impacts subsequent to the financial year ended 31 March 2020 and accordingly satisfied that the Company will be able to continue in operation and meet its liabilities as they fall due. However, the Directors will continue to monitor the impact of COVID-19.

Directors and Secretary

The names of the persons who served as Directors and Secretary of the Company at any time during the financial year to the date of approval of the financial statements are detailed below:

Directors

Adam Ebrahim
Mohamed Shaheen Ebrahim
Nazeem Ebrahim
Bint Nur Ebrahim (appointed 26 October 2019)
Dr. Yousuf Mahomed
Dr. Anver Amod
Muhammad Nurulain Abdullah Boda
Muhammad Saad (appointed 15 May 2019)

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Directors' Report (continued)

Directors' and Secretary's interests

None of the Directors, the Secretary or their families hold or held any interest in the shares of the Company during the financial year under review, other than as disclosed under note 15c of the financial statements.

Secretary

Matsack Trust Limited acted as Secretary to the Company for the financial year.

Related parties

The Board of Directors is not aware of any contracts or arrangements of any significance in relation to the business of the Company in which the Directors or Secretary had any interest as defined in the Companies Act at any time during the financial year ended 31 March 2020, except as follows:

Adam Ebrahim, Mohamed Shaheen Ebrahim, Nazeem Ebrahim and Yousuf Mahomed are directors of Oasis Global Management Company (Ireland) Limited (the "Manager"). Fees paid to the Manager during the financial year are detailed in note 15b of the financial statements.

Mylie Holdings Trust holds 100% of the issued shares of Mylie Holdings Limited, the ultimate holding company of the Manager.

Transactions with connected parties

The Central Bank UCITS Regulations – 'Dealings by promoter, manager, trustee, investment adviser and group companies states that any transaction carried out with a UCITS by a promoter, manager, trustee, investment adviser and/or associated or group companies of these ("connected parties") must be carried out as if negotiated at arm's length. Transactions must be in the best interests of the unitholders.

The Board of Directors is satisfied that there are arrangements in place, to ensure that the obligations set out in Central Bank UCITS Regulations are applied to all transactions with connected parties; and the Board of Directors is satisfied that transactions with connected parties entered into during the financial year complied with the obligations set out in this paragraph.

Directors' statement on accounting records under the Companies Act 2014

The Board of Directors believe that they have complied with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records by employing a Manager who has the appropriate expertise.

The accounting records are maintained at Oasis Global Management Company (Ireland) Limited, One Grand Parade, Dublin 6, Ireland.

Fair Value Directive

It is the opinion of the Board of Directors that the information required by the European Communities (Fair Value Accounting) Regulations 2004 in relation to the use by the Company of financial instruments and the financial risk management objectives and policies of the Company and the exposures of the Company to market risk, liquidity risk and credit risk are outlined in note 3 to these financial statements.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Directors' Report (continued)

Directors' Compliance Statement

The Directors, in accordance with Section 225(2) (a) of the Companies Act 2014 acknowledge that they are responsible for securing the Company's compliance with the relevant obligations under the Act.

The following structures and mechanisms have been put into place to ensure compliance with the Company's relevant obligations.

- A detailed business plan
- Regular board meetings
- Regular internal audit reviews
- Annual audits by the Company's external auditors

Audit Committee

The Company has not established an audit committee within the meaning of Section 167 (2) of the Companies Act 2014. Given the internal organisation of the Company, the nature, scope and complexity of the Company's activities and the existing processes and procedures adopted by the Company, (including, without limitation, the establishment of a committee responsible for supporting the Board of Directors in relation to the review of financial statements and cooperation with the external auditors of the Company), the Board of Directors does not consider that an audit committee within the meaning of Section 167 (2) of the Companies Act 2014 is required.

Independent Auditors

The auditors, Grant Thornton, Chartered Accountants and Statutory Audit firm have indicated their willingness to continue in office in accordance with Section 383 (2) of the Companies Act 2014.

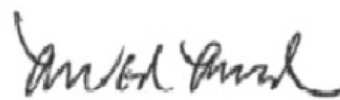
Disclosure of Information to Auditors

All of the Directors as at the date of this report have taken all the steps that they ought to have taken to make them aware of any relevant audit information and to establish that the auditors are aware of that information. The Directors are not aware of any relevant audit information of which the Company's auditor is unaware.

On behalf of the Board:



Mohamed Shaheen Ebrahim
Director
Date: 05 May 2020



Dr. Anver Amod
Director
Date: 05 May 2020

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014 and the applicable regulations.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union.

Under Irish company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date and of the profit or loss of the Company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

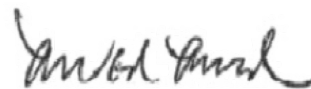
The Directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and with the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations, 2019 and the Listing Rules of the Irish Stock Exchange and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Under the UCITS Regulations, the Directors are required to entrust the assets of the Company to a Depository for safe-keeping. In carrying out this duty the Company has declared custody of the Company's assets to BNP Paribas Securities Services Dublin Branch (the "Depository").

On behalf of the board:



Mohamed Shaheen Ebrahim
Director
Date: 05 May 2020



Dr. Anver Amod
Director
Date: 05 May 2020



**DEPOSITARY'S REPORT TO THE SHAREHOLDERS OF OASIS CRESCENT
GLOBAL INVESTMENT FUND (IRELAND) PLC FOR THE YEAR ENDED 31
MARCH 2020**

We, BNP Paribas Securities Services, Dublin Branch, appointed Depositary to Oasis Crescent Global Investment Fund (Ireland) plc ("the Fund") provide this report solely in favour of the investors of the Fund for the year ended 31 March 2020 ("the Accounting Period"). This report is provided in accordance with the UCITS Regulations – European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 (SI No 352 of 2011) as amended, ("the UCITS Regulations"). We do not, in the provision of this report, accept nor assume responsibility for any other purpose or to any other person to whom this report is shown.

In accordance with our Depositary obligation as provided for under the UCITS Regulations, we have enquired into the conduct of the Fund for the Accounting Period and we hereby report thereon to the investors of the Fund as follows;

We are of the opinion that the Fund has been managed during the Accounting Period, in all material respects:

- (i) in accordance with the limitations imposed on the investment and borrowing powers of the Fund by the constitutional documents, the Regulations and
- (ii) otherwise in accordance with the provisions of the constitutional documents and the UCITS Regulations.

Lesley Mulhall

For and on behalf of

BNP Paribas Securities Services, Dublin Branch
Trinity Point
10-11 Leinster Street South
Dublin 2

Date: 5th May 2020

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Independent auditor's report to the members of Oasis Crescent Global Investment Fund (Ireland) plc

Opinion

We have audited the financial statements of Oasis Crescent Global Investment Fund (Ireland) plc (or the "Company"), which comprise the Statement of Financial Position as at 31 March 2020 and the Statement of Comprehensive Income, the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares and the Statement of Cash Flows for the financial year ended 31 March 2020, and the related notes to the financial statements, including the summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and International Financial Reporting Standards (or "IFRS") as adopted by the European Union.

In our opinion, the Company's financial statements:

- give a true and fair view in accordance with IFRS as adopted by the European Union of the assets, liabilities and financial position of the Company as at 31 March 2020 and of its financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act, 2014, and the European Communities (Undertaking for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertaking for Collective Investment in Transferable Securities) Regulations 2019.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (or "ISAs (Ireland)") and applicable law. Our responsibilities under those standards are further described in the 'Responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, namely the Irish Auditing and Accounting Supervisory Authority (or "IAASA") Ethical Standard concerning the integrity, objectivity and independence of the auditor, and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the Board of Directors (or the "Directors") use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Independent auditor's report to the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) we identified, including those which had the greatest effect on: the overall audit strategy, the allocation of resources in the audit, and the directing of efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and therefore we do not provide a separate opinion on these matters.

Overall audit strategy

We designed our audit by determining materiality and assessing the risks of material misstatement in the financial statements. In particular, we looked at where the Directors made subjective judgements, for example the selection of pricing sources to value the investment portfolio. We also addressed the risk of management override of internal controls, including evaluating whether there was any evidence of potential bias that could result in a risk of material misstatement due to fraud.

Based on our consideration set out below, our audit areas of focus included:

- Valuation of financial assets at fair value through profit or loss and fixed income securities through other comprehensive income; and
- Existence of financial assets at fair value through profit or loss and fixed income securities through other comprehensive income.

How we tailored the audit scope

The Company is an open-ended umbrella investment company with segregated liability between sub-funds. As at 31 March 2020, there were seven sub-funds in existence. The Directors control the affairs of the Company and they are responsible for the overall investment policy which is determined by them. The Company engages Oasis Global Management Company (Ireland) Limited (or the "Manager") to manage certain duties and responsibilities with regards to the day-to-day management of the Company. We tailored the scope of our audit taking into account the types of investments within the Company, the involvement of third party service providers, the accounting processes and controls, and the industry in which the Company operates.

The Company has delegated certain responsibilities to the Manager including maintenance of the accounting records. The financial statements, which remain the responsibility of the Directors, are prepared on their behalf by the Manager. The Company has appointed BNP Paribas Securities Services (or the "Depository") to act as depository of the Company's assets.

In establishing the overall approach to our audit we assessed the risk of material misstatement at a Company level, taking into account the nature, likelihood and potential magnitude of any misstatement. As part of our risk assessment, we considered the Company's interaction with the administrator, and we assessed the control environment in place at the administrator.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Independent auditor's report to the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)

Key audit matters (continued)

Materiality and audit approach

The scope of our audit is influenced by our application of materiality. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the scope of our audit and the nature, timing and extent of our audit procedures and to evaluate the effect of misstatements, both individually and on the financial statements as a whole.

Based on our professional judgement, we determined materiality for the Company as follows: 0.5% of Net Asset Value as at 31 March 2020. Net Asset Value was considered to be the most appropriate benchmark on which to base our materiality based on the activities of the Company.

We agreed with the Directors that we would report to them all misstatements identified during our audit above 5% of materiality as well as misstatements below that amount that, in our view, warranted reporting for qualitative reasons.

Significant matters identified

The risks of material misstatement that had the greatest effect on our audit, including the allocation of our resources and effort, are set out below as significant matters together with an explanation of how we tailored our audit to address these specific areas in order to provide an opinion on the financial statements as a whole. This is not a complete list of all risks identified by our audit.

Significant matters	Description of significant matter and audit response
Financial assets at fair value through profit or loss and Fixed Income Securities at fair value through other comprehensive income – existence (Note 10)	<p>We considered the risk that the financial assets and fixed income securities included in the Statement of Financial Position do not exist or that they are not held in the Company's name at financial year end could result in a material misstatement.</p> <p>The following audit work has been performed to address the risks:</p> <ul style="list-style-type: none"> Obtained the financial year end reconciliations from the client and agreed to broker statements to ensure that the balances are complete and recorded in the correct period; and Obtained direct independent confirmation of the existence of the financial assets from the Company's Depositary and counterparties, agreeing the amounts held to the accounting records. <p>Our planned audit procedures were completed without material exception.</p>
Financial assets at fair value through profit or loss and Fixed Income Securities at fair value through other comprehensive income – valuation (Note 10)	<p>We considered the risk that the financial assets and fixed income securities included in the Statement of Financial Position of the Company as at 31 March 2020 are not valued at fair value in line with IFRS as adopted by the European Union.</p> <p>The following audit work has been performed to address the risks:</p> <ul style="list-style-type: none"> Tested the investment portfolios by independently agreeing the valuation of investments to third party vendor sources; Assessed and challenged the fair value hierarchy classification for compliance with IFRS 13 fair value measurements and the valuation methodology and assumptions used in determining the valuation inputs of the Level 3 investments held; and Recalculated the fair value movement to determine that the balance in the financial statements is complete. <p>Our planned audit procedures were completed without material exception.</p>

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Independent auditor's report to the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)

Other information

Other information comprises information included in the annual report, other than the financial statements and our Auditor's Report thereon, such as the Directors Report, the Investment Managers Report, the Depositary's Report and the unaudited appendices to the Annual Report. The Directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited;
- The financial statements are in agreement with the accounting records;
- In our opinion the information given in the Directors' Report is consistent with the financial statements. Based solely on the work undertaken in the course of our audit, in our opinion, the Directors' Report have been prepared in accordance with the requirements of the Companies Act 2014.

Matters on which we are required to report by exception

Based on our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

Under the Companies Act 2014, we are required to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions specified by section 305 to 312 of the Companies Act 2014 have not been made.

We have no exceptions to report arising from this responsibility.

Corporate governance statement

In our opinion, based on the work undertaken in the course of our audit of the financial statements, the description of the main features of the internal control and risk management systems in relation to the financial reporting process included in the Corporate Governance Statement, is consistent with the financial statements and has been prepared in accordance with section 1373(2)(c) of the Companies Act 2014.

Based on our knowledge and understanding of the Company and its environment obtained in the course of our audit of the financial statements, we have not identified material misstatements in the description of the main features of the internal control and risk management systems in relation to the financial reporting process included in the Corporate Governance Statement.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Independent auditor's report to the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)

Corporate governance statement (continued)

In our opinion, based on the work undertaken during the course of our audit of the financial statements, the information required by section 1373(2) (a),(b),(c) and (f) is contained in the Corporate Governance Statement.

In accordance with S.I. No. 360/2017 – European Union (Disclosure of Non-Financial and Diversity Information for certain large undertakings and groups) Regulations 2017, we are required to review the Directors' Report, set out on page 11, in relation to their diversity obligations. We have nothing to report having performed our review.

Responsibilities of those charged with governance for the financial statements

As explained more fully in the statement of directors' responsibilities, the Directors are responsible for the preparation of the financial statements which give a true and fair view in accordance with IFRS as adopted by the European Union, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Company's financial reporting process.

Responsibilities of the auditor for the audit of the financial statements

The auditor's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes their opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. The auditor will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Independent auditor's report to the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)

Responsibilities of the auditor for the audit of the financial statements (continued)

- Conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves a true and fair view.

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

The auditor also provides those charged with governance with a statement that they have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on their independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, the auditor determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. These matters are described in the auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, the auditor determines that a matter should not be communicated in the report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act, 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Independent auditor's report to the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)

Report on other legal and regulatory requirements

We were appointed by the Directors on 22 August 2017 to audit the financial statements of the Company. This is the third year we have been engaged to audit the financial statements of the Company.

Our audit was designed so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or noncompliance with law or regulations).

The non-audit services prohibited by the IAASA's Ethical Standard were not provided to the Company and we remain independent of the Company in conducting our audit.



John Glennon
For and on behalf of
Grant Thornton
Chartered Accountants & Statutory Audit Firm
13-18 City Quay
Dublin 2

Date: 05 May 2020

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Statement of Financial Position

		31 March 2020							
	Notes	Combined Company Total* US\$	Oasis Crescent Global Equity Fund US\$	Oasis Crescent Global Property Equity Fund US\$	Oasis Crescent Global Income Fund US\$	Oasis Crescent Global Low Equity Balanced Fund US\$	Oasis Crescent Global Medium Equity Balanced Fund US\$	Oasis Crescent Global Short Term Income Fund US\$	Oasis Crescent Variable Balanced Fund** US\$
ASSETS									
CURRENT ASSETS									
Financial assets measured at fair value through profit or loss	10	248,803,251	177,582,891	58,590,519	-	19,495,087	16,250,715	-	4,997,537
Fixed income securities measured at fair value through other comprehensive income	10	69,735,468	14,523,201	5,169,991	38,647,783	1,500,180	-	9,894,313	-
Term deposits	14	15,074,612	1,279,608	1,029,352	3,208,695	-	-	7,960,181	1,596,775
Cash and cash equivalents	14	17,152,833	4,804,033	6,217,762	2,557,396	977,993	1,131,510	680,708	783,431
Subscriptions due from unit holders		1,309,939	961,813	97,799	120,317	814	10,608	118,350	239
Accounts receivable - Investment sales	9	284,918	-	284,918	-	-	-	-	-
Other receivables and prepayments		4,512,796	2,001,199	1,001,950	528,778	73,596	48,183	795,556	63,534
Total assets		356,873,816	201,152,745	72,392,291	45,062,969	22,047,670	17,441,016	19,449,108	7,441,516
LIABILITIES									
CURRENT LIABILITIES									
Redemptions due to unit holders		-	-	-	-	-	-	-	-
Accounts payable - Investment purchases	9	-	-	-	-	-	-	-	-
Distributions payable to unit holders		1,515,303	781,030	531,467	89,468	41,896	25,893	30,808	14,742
Accrued expenses		825,634	470,225	192,966	29,512	65,706	42,607	15,271	9,347
Liabilities (excluding net assets attributable to holders of redeemable participating shares)		2,340,937	1,251,255	724,433	118,980	107,602	68,500	46,079	24,089
Net assets attributable to holders of redeemable participating shares		354,532,879	199,901,490	71,667,858	44,943,989	21,940,068	17,372,516	19,403,029	7,417,427
Represented by:									
Net assets attributable to holders of redeemable participating shares (at trading value)		354,532,879	199,901,490	71,667,858	44,943,989	21,940,068	17,372,516	19,403,029	7,417,427

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

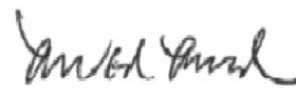
**Note the Oasis Crescent Variable Balanced Fund is a Sterling fund and is converted into US Dollars for reporting purposes

The accompanying notes form an integral part of these statements.

The financial statements have been approved by the board and signed on their behalf by:



Mohamed Shaheen Ebrahim
05 May 2020



Dr. Anver Amod
05 May 2020

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Statement of Financial Position

		31 March 2019							
	Notes	Combined Company Total* US\$	Oasis Crescent Global Equity Fund US\$	Oasis Crescent Global Property Equity Fund US\$	Oasis Crescent Global Income Fund US\$	Oasis Crescent Global Low Equity Balanced Fund US\$	Oasis Crescent Global Medium Equity Balanced Fund US\$	Oasis Crescent Global Short Term Income Fund US\$	Oasis Crescent Variable Balanced Fund** US\$
ASSETS									
CURRENT ASSETS									
Financial assets as available-for-sale measured at fair value	10	327,971,894	225,221,094	88,276,220	-	23,232,808	18,526,622	-	5,568,007
Fixed income securities as available-for-sale measured at fair value	10	63,725,522	9,403,409	2,615,312	40,154,979	1,501,410	-	9,548,128	502,284
Term deposits	14	15,495,955	2,499,990	1,757,341	759,337	-	-	8,872,504	1,606,783
Cash and cash equivalents	14	15,232,190	5,199,993	5,018,510	2,382,576	367,859	398,848	1,202,454	661,950
Subscriptions due from unit holders		185,546	63,662	26,618	42,453	6	13,764	25,990	13,053
Accounts receivable - Investment sales	9	181,614	181,614	-	-	-	-	-	-
Other receivables and prepayments		2,864,105	1,256,425	642,061	534,961	72,205	44,512	261,215	52,726
Total assets		425,656,826	243,826,187	98,336,062	43,874,306	25,174,288	18,983,746	19,910,291	8,404,803
LIABILITIES									
CURRENT LIABILITIES									
Redemptions due to unit holders		-	-	-	-	-	-	-	-
Accounts payable - Investment purchases	9	-	-	-	-	-	-	-	-
Distributions payable to unit holders		1,385,751	693,639	454,577	103,989	43,502	17,707	42,393	17,199
Accrued expenses		887,180	512,888	210,684	25,540	67,373	47,398	14,376	8,921
Total liabilities (excluding net assets attributable to holders of redeemable participating shares)		2,272,932	1,206,527	665,261	129,530	110,875	65,105	56,769	26,120
Net assets attributable to holders of redeemable participating shares		423,383,894	242,619,660	97,670,801	43,744,775	25,063,413	18,918,640	19,853,522	8,378,683
Represented by:									
Net assets attributable to holders of redeemable participating shares (at trading value)		423,383,894	242,619,660	97,670,801	43,744,775	25,063,413	18,918,640	19,853,522	8,378,683

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

**Note the Oasis Crescent Variable Balanced Fund is a Sterling fund and is converted into US Dollars for reporting purposes

The accompanying notes form an integral part of these statements.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Statement of Comprehensive Income

		Year Ended 31 March 2020							
	Note	Combined Company Total* US\$	Oasis Crescent Global Equity Fund US\$	Oasis Crescent Global Property Equity Fund US\$	Oasis Crescent Global Income Fund US\$	Oasis Crescent Global Low Equity Balanced Fund US\$	Oasis Crescent Global Medium Equity Balanced Fund US\$	Oasis Crescent Global Short Term Income Fund US\$	Oasis Crescent Variable Balanced Fund** US\$
Income									
Investment income	6	3,019,576	520,858	207,026	1,637,141	58,560	-	576,765	19,226
Dividend income	7	11,561,247	7,120,644	3,998,753	-	659,963	519,923	-	173,111
Other income		32,491	-	-	-	9,914	10,930	-	11,648
Net investment income		14,613,314	7,641,502	4,205,779	1,637,141	728,437	530,853	576,765	203,985
Expenses									
Management fees	15a	(5,603,413)	(3,580,344)	(1,213,268)	(164,460)	(305,881)	(240,288)	(32,767)	(66,405)
Performance fees	15a	(44,521)	-	(4,401)	-	(12,601)	(27,519)	-	-
Directors' fees	15b	(164,162)	(94,083)	(36,941)	(10,244)	(9,619)	(7,123)	(3,087)	(3,065)
Depository and Trustee fees	17	(207,240)	(88,443)	(36,906)	(15,290)	(19,222)	(19,816)	(9,559)	(18,004)
Transaction costs		(40,991)	(21,339)	(8,991)	(4,847)	(2,420)	(1,943)	(258)	(1,193)
Statutory audit fee	18	(44,972)	(25,264)	(10,278)	(2,989)	(2,666)	(2,002)	(894)	(878)
Marketing costs		(592,654)	(336,335)	(130,479)	(42,911)	(33,563)	(25,909)	(12,901)	(10,556)
Travel		(133,437)	(74,629)	(30,067)	(9,608)	(7,734)	(5,783)	(3,085)	(2,531)
Other operating expenses		(116,183)	(70,347)	(9,110)	(10,851)	(12,461)	(9,287)	(3,642)	(485)
Total operating expenses		(6,947,573)	(4,290,784)	(1,480,441)	(261,200)	(406,167)	(339,670)	(66,193)	(103,117)
Net income from operations before tax		7,665,741	3,350,718	2,725,338	1,375,941	322,270	191,183	510,572	100,868
Withholding tax on dividends and other investment income	8	(1,594,156)	(995,167)	(553,322)	(1,166)	(22,145)	(20,574)	-	(1,783)
Allowance for withholding tax receivable	20	237,914	188,045	44,871	589	2,734	2,063	-	(388)
Profit allocated for distribution		6,309,499	2,543,596	2,216,887	1,375,364	302,859	172,672	510,572	98,696
Distribution to unitholders	13	(5,319,216)	(2,043,537)	(2,033,797)	(1,157,228)	(267,725)	(153,471)	(486,072)	(88,534)
Income equalisation	13	(4,702)	(30,650)	(11,186)	28,979	(4,117)	1,802	8,783	1,687
Net realised gains/(losses) on Financial assets		5,082,564	6,072,891	(1,058,789)	(206,996)	265,030	174,034	(17,705)	39,371
Unrealised (losses)/gains on assets Financial assets		(54,575,205)	(28,720,365)	(23,236,672)	(19,411)	(2,172,550)	(1,651,314)	(59,154)	(1,274,313)
Fair value movements on financial assets at fair value through profit or loss		(49,492,641)	(22,647,474)	(24,295,461)	(226,407)	(1,907,520)	(1,477,280)	(76,859)	(1,234,942)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations		(48,507,060)	(22,178,064)	(24,123,556)	20,708	(1,876,502)	(1,456,277)	(43,576)	(1,223,093)

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

**Note the Oasis Crescent Variable Balanced Fund is a Sterling fund and is converted into US Dollars for reporting purposes

The accompanying notes form an integral part of these statements.

All results are from continuing operations.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Statement of Comprehensive Income

		Year Ended 31 March 2019							
	Note	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund**
		US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Income									
Investment income	6	2,678,656	370,238	122,268	1,600,475	58,560	-	501,757	25,359
Dividend income	7	12,997,083	7,965,205	4,512,073	-	665,246	511,387	-	178,617
Other income		13,100	-	-	-	3,165	9,935	-	-
Net investment income		15,688,838	8,335,443	4,634,341	1,600,475	726,970	521,321	501,757	203,976
Expenses									
Management fees	15a	(5,846,533)	(3,819,954)	(1,226,661)	(143,015)	(323,282)	(238,590)	(27,991)	(67,040)
Performance fees	15a	(289,183)	(1,117)	(123,427)	-	(64,927)	(99,156)	-	(556)
Directors' fees	15b	(205,416)	(124,210)	(45,271)	(8,884)	(12,165)	(8,643)	(2,517)	(3,726)
Depository and Trustee fees	17	(211,799)	(89,829)	(39,422)	(18,200)	(19,327)	(19,387)	(8,985)	(16,649)
Transaction costs		(59,458)	(31,993)	(12,031)	(5,444)	(4,037)	(3,524)	(193)	(2,236)
Statutory audit fee	18	(43,602)	(26,114)	(9,703)	(1,945)	(2,606)	(1,867)	(550)	(817)
Marketing costs		(485,398)	(291,520)	(102,366)	(27,482)	(27,762)	(20,247)	(8,668)	(7,353)
Travel		(211,511)	(119,046)	(45,266)	(16,077)	(11,816)	(8,324)	(7,116)	(3,866)
Other operating expenses		30,353	(21,873)	66,017	(6,831)	(2,275)	(4,873)	(103)	291
Total operating expenses		(7,322,547)	(4,525,656)	(1,538,130)	(227,878)	(468,198)	(404,612)	(56,120)	(101,952)
Net income from operations before tax		8,366,291	3,809,787	3,096,211	1,372,596	258,773	116,710	445,636	102,024
Withholding tax on dividends and other investment income	8	(1,707,824)	(971,353)	(692,055)	-	(18,832)	(19,337)	-	(6,247)
Allowance for withholding tax receivable	20	(369,281)	(271,628)	(91,809)	(589)	(2,839)	(2,416)	-	-
Profit allocated for distribution		6,289,187	2,566,806	2,312,347	1,372,008	237,101	94,956	445,636	95,777
Distribution to unitholders	13	(5,826,756)	(2,447,329)	(2,165,875)	(1,203,212)	(220,346)	(103,230)	(433,473)	(88,736)
Income equalisation	13	(42,919)	(62,218)	2,663	16,046	(3,067)	2,129	541	986
Net realised gains/(losses) on Financial assets		(5,614,213)	(4,244,665)	(865,586)	(34,775)	(123,732)	23,130	(4,700)	(234,120)
Unrealised (losses)/gains on assets Financial assets		(3,492,610)	1,876,206	(4,966,129)	(27,360)	(401,771)	(204,964)	(6,121)	(235,843)
Fair value movements on financial assets at fair value through profit or loss		(9,106,823)	(2,368,459)	(5,831,715)	(62,135)	(525,503)	(181,834)	(10,820)	(469,963)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations		(8,687,311)	(2,311,200)	(5,682,580)	122,706	(511,814)	(187,978)	1,884	(461,935)

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

**Note the Oasis Crescent Variable Balanced Fund is a Sterling fund and is converted into US Dollars for reporting purposes

All results are from continuing operations.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Statement of changes in net assets attributable to holders of redeemable participating shares

Note	Year Ended 31 March 2020							
	Combined Company Total* US\$	Oasis Crescent Global Equity Fund US\$	Oasis Crescent Global Property Equity Fund US\$	Oasis Crescent Global Income Fund US\$	Oasis Crescent Global Low Equity Balanced Fund US\$	Oasis Crescent Global Medium Equity Balanced Fund US\$	Oasis Crescent Global Short Term Income Fund US\$	Oasis Crescent Variable Balanced Fund** US\$
Net assets attributable to holders of redeemable participating shares at 1 April 2019	423,383,894	242,619,660	97,670,801	43,744,775	25,063,413	18,918,640	19,853,522	8,378,683
Issue of redeemable participating shares during the period	44,384,963	27,913,766	4,989,384	7,517,466	489,105	3,820,983	3,155,583	1,086,503
Redemption of redeemable participating shares during the period	(64,000,236)	(48,589,929)	(6,914,319)	(5,722,982)	(1,734,718)	(3,910,831)	(3,640,902)	(452,589)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	(48,507,060)	(22,178,064)	(24,123,556)	20,708	(1,876,502)	(1,456,277)	(43,576)	(1,223,093)
Items recognised directly in statement of changes in net assets attributable to holders of redeemable participating shares:								
Net realised gains/(losses) on Fixed income securities	(997,330)	(63,194)	249	(927,759)	-	-	13,508	(20,133)
Unrealised (losses)/gains on assets Fixed income securities	638,792	199,252	45,300	311,780	(1,230)	-	64,895	18,201
Foreign currency translation	(370,144)	-	-	-	-	-	-	(370,144)
Net assets attributable to holders of redeemable participating shares at 31 March 2020	354,532,879	199,901,490	71,667,858	44,943,989	21,940,068	17,372,516	19,403,029	7,417,427

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

**Note the Oasis Crescent Variable Balanced Fund is a Sterling fund and is converted into US Dollars for reporting purposes

The accompanying notes form an integral part of these statements.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Statement of changes in net assets attributable to holders of redeemable participating shares

Note	Year Ended 31 March 2019							
	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund**
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Net assets attributable to holders of redeemable participating shares at 1 April 2018	432,339,969	260,899,530	100,189,963	41,579,451	26,199,989	18,579,584	-	8,909,112
Issue of redeemable participating shares during the financial year	42,822,929	15,704,467	7,480,771	4,463,228	596,168	4,212,483	21,400,847	1,034,677
Redemption of redeemable participating shares during the financial year	(42,082,710)	(31,553,779)	(4,331,204)	(2,225,423)	(1,211,515)	(3,674,624)	(1,525,749)	(438,549)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	(8,687,311)	(2,311,200)	(5,682,580)	122,706	(511,814)	(187,978)	1,884	(461,935)
Items recognised directly in statement of changes in net assets attributable to holders of redeemable participating shares:								
Net realised gains/(losses) on Fixed income securities	(37,587)	(31)	408	(18,681)	-	-	(19,283)	-
Unrealised (losses)/gains on assets Fixed income securities	(323,054)	(119,326)	13,444	(176,507)	(9,415)	(10,825)	(4,177)	(16,280)
Foreign currency translation	(648,341)	-	-	-	-	-	-	(648,341)
Net assets attributable to holders of redeemable participating shares at 31 March 2019	423,383,894	242,619,660	97,670,801	43,744,775	25,063,413	18,918,640	19,853,522	8,378,683

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

**Note the Oasis Crescent Variable Balanced Fund is a Sterling fund and is converted into US Dollars for reporting purposes

The accompanying notes form an integral part of these statements.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Statement of cash flows

		Year Ended 31 March 2020						
Note	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund**
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash flows from operating activities								
Dividends received	8,518,451	5,581,762	3,057,235	-	642,721	501,832	(514,140)	160,187
Investment income received	2,972,007	483,469	184,381	1,657,169	58,560	-	564,708	23,721
Other income	32,491	-	-	-	9,914	10,930	-	11,648
Operating expenses paid	(7,028,499)	(4,309,073)	(1,507,631)	(271,650)	(411,394)	(348,553)	(73,443)	(106,756)
Net cash inflow/(outflow) from operating activities	4,494,450	1,756,157	1,733,984	1,385,519	299,801	164,209	(22,875)	88,800
Cash flows from investing activities								
Purchases of securities	(53,075,647)	(18,696,595)	(15,114,296)	(11,681,040)	(2,551,068)	(3,025,097)	(5,495,480)	(1,099,899)
Proceeds from sale of securities	76,402,378	39,119,697	17,715,494	12,572,984	4,390,284	3,847,496	5,227,698	676,372
Net cash inflow/(outflow) from investing activities	23,326,731	20,423,102	2,601,198	891,944	1,839,217	822,399	(267,781)	(423,527)
Cash flows from financing activities								
Proceeds from issuance of redeemable participating shares	38,453,777	25,217,312	3,063,111	6,350,321	228,436	3,692,833	2,580,998	992,129
Payments on redemption of redeemable participating shares	(64,227,629)	(48,741,877)	(6,938,478)	(5,752,858)	(1,740,424)	(3,919,089)	(3,647,374)	(453,563)
Distribution to unitholders	(160,181)	(36,544)	(88,843)	(23,613)	(7,880)	(3,918)	(176)	18,857
Net cash inflow/(outflow) from financing activities	(25,934,033)	(23,561,109)	(3,964,209)	573,851	(1,519,868)	(230,174)	(1,066,553)	557,423
Net increase/(decrease) in cash and cash equivalents	1,887,148	(1,381,850)	370,973	2,851,313	619,150	756,435	(1,357,208)	222,696
Foreign exchange movement on cash and cash equivalents	(17,704)	(234,493)	100,291	(227,137)	(9,015)	(23,773)	(76,861)	258,922
Cash and cash equivalents at beginning of the financial year	30,728,146	7,699,984	6,775,851	3,141,914	367,859	398,848	10,074,958	2,268,732
Foreign exchange translation	(370,144)	-	-	-	-	-	-	(370,144)
Cash and cash equivalents at the end of the financial year	32,227,445	6,083,641	7,247,115	5,766,091	977,993	1,131,510	8,640,889	2,380,206
Supplementary disclosures:								
Non cash distributions to unitholders	(5,029,484)	(1,919,602)	(1,868,064)	(1,148,136)	(261,451)	(141,367)	(497,481)	(109,849)

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

**Note the Oasis Crescent Variable Balanced Fund is a Sterling fund and is converted into US Dollars for reporting purposes.

The accompanying notes form an integral part of these statements.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Statement of cash flows

		Year Ended 31 March 2019						
Note	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund**
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash flows from operating activities								
Dividends received	11,328,922	7,064,243	3,790,654	-	645,937	494,114	-	169,418
Investment income received	2,391,151	340,859	106,193	1,542,790	58,560	(0)	320,308	22,441
Other income	13,099	-	-	-	3,165	9,934	(0)	-
Operating expenses paid	(7,508,908)	(4,572,191)	(1,536,967)	(276,281)	(478,032)	(413,631)	(121,511)	(110,291)
Net cash inflow/(outflow) from operating activities	6,224,264	2,832,911	2,359,880	1,266,509	229,630	90,417	198,797	81,568
Cash flows from investing activities								
Purchases of securities	(65,298,164)	(21,836,607)	(13,920,379)	(9,272,611)	(7,355,953)	(5,680,996)	(17,868,025)	(1,433,307)
Proceeds from sale of securities	64,709,981	32,054,619	7,758,498	6,558,184	6,876,671	5,247,369	8,296,395	796,377
Net cash inflow/(outflow) from investing activities	(588,183)	10,218,012	(6,161,881)	(2,714,427)	(479,283)	(433,627)	(9,571,629)	(636,929)
Cash flows from financing activities								
Proceeds from issuance of redeemable participating shares	37,799,298	13,774,059	5,528,193	3,298,816	396,089	4,153,274	20,953,821	950,599
Payments on redemption of redeemable participating shares	(42,304,627)	(31,701,566)	(4,354,565)	(2,259,368)	(1,216,017)	(3,681,925)	(1,529,555)	(439,763)
Distribution to unitholders	(28,429)	(36,182)	(82,000)	(13,078)	(2,025)	479	34,303	36,044
Net cash inflow/(outflow) from financing activities	(4,533,758)	(17,963,689)	1,091,628	1,026,370	(821,953)	471,828	19,458,569	546,879
Net increase/(decrease) in cash and cash equivalents	1,102,323	(4,912,765)	(2,710,373)	(421,548)	(1,071,606)	128,618	10,085,737	(8,482)
Foreign exchange movement on cash and cash equivalents	(442,066)	(346,627)	(124,101)	(91,031)	(9,504)	(9,311)	(10,779)	162,029
Cash and cash equivalents at beginning of the financial year	30,412,332	12,959,374	9,610,325	3,654,494	1,448,969	279,540	-	2,459,630
Foreign exchange translation	(344,444)	-	-	-	-	-	-	(344,444)
Cash and cash equivalents at the end of the financial year	14 30,728,145	7,699,984	6,775,851	3,141,914	367,859	398,848	10,074,958	2,268,732
Supplementary disclosures:								
Non cash distributions to unitholders	(5,378,052)	(2,149,602)	(1,986,597)	(1,179,554)	(213,647)	(108,031)	(425,382)	(129,398)

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

**Note the Oasis Crescent Variable Balanced Fund is a Sterling fund and is converted into US Dollars for reporting purposes.

The accompanying notes form an integral part of these statements.

Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Notes to the financial statements

1. Incorporation and principal activities

Oasis Crescent Global Investment Fund (Ireland) plc (the "Company") is an open-ended investment company with variable capital incorporated as a limited liability company under the Companies Act 2014. The Company was incorporated on 5 February 2003 and commenced trading operations on 7 April 2003. The Company is regulated by the Central Bank of Ireland and is authorised in Ireland as an Undertaking for Collective Investment in Transferable Securities ("UCITS") pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (the "Central Bank UCITS Regulations").

The Company has currently established 7 Sub-Funds, namely Oasis Crescent Global Equity Fund, Oasis Crescent Global Property Equity Fund, Oasis Crescent Global Income Fund, Oasis Crescent Global Low Equity Balanced Fund, Oasis Crescent Global Medium Equity Balanced Fund, Oasis Crescent Global Short Term Income Fund and Oasis Crescent Variable Balanced Fund. All Class A (US\$) Shares (Dist) of Oasis Crescent Global Equity Fund, Oasis Crescent Global Property Equity Fund, Oasis Crescent Global Income Fund, Oasis Crescent Global Medium Equity Balanced Fund Class D (US\$) Shares (Dist) of Oasis Crescent Global Low Equity Balanced Fund and Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Dist) are listed on the Irish Stock Exchange. The remaining classes are not listed on any stock exchange. There is segregated liability between Sub-Funds.

The objectives of Oasis Crescent Global Equity Fund and Oasis Crescent Global Property Equity Fund are to achieve medium to long term growth of capital and income by investing in shares of companies and shares or units in collective investment schemes and real estate investment trusts listed and traded on international stock exchanges and on markets, as outlined in the Prospectus of the Company and that are Shari'ah compliant according to the guidelines set by the Investment Manager's Shari'ah Advisory Board.

The objective of Oasis Crescent Global Income Fund is to provide regular income and capital growth over the medium to long term by investing in income yielding global debt securities with minimal risk. The Sub-Fund may also invest in equity securities. The securities are listed on the regulated markets as outlined in the Prospectus and will be ethically, morally and Shari'ah compliant.

The objective of Oasis Crescent Global Low Equity Balanced Fund, Oasis Crescent Global Medium Equity Balanced Fund, and Oasis Crescent Variable Balanced Fund are to achieve medium to long-term growth of capital and income by investing on a global basis in securities that are ethically, morally and Shari'ah compliant according to the guidelines set by the Investment Manager's Shari'ah Advisory Board.

The objective of the Oasis Crescent Global Short Term Income Fund is to provide regular income and capital preservation over the short term. The objective is to be achieved by investing the Sub-Fund's Net Asset Value in income yielding global debt securities with minimal risk. The Sub-Fund can also invest in equity securities.

The Company has no employees. The Company's investment activities are managed by Oasis Crescent Capital (Pty) Ltd (the "Investment Manager"). The daily management is delegated to Oasis Global Management Company (Ireland) Limited (the "Manager"). The registered office of the Company is 70 Sir John Rogerson's Quay, Dublin 2, Ireland.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

2. Basis of preparation

The financial statements are prepared in accordance with International Financial Reporting Standards (“IFRS”), as adopted by the European Union (EU) and applicable Irish Law.

The financial statements are prepared on a fair value basis for financial assets at fair value through profit and loss or fair value through other comprehensive income. Other financial assets and financial liabilities are stated at amortised cost or redemption amount (redeemable participating shares).

The preparation of financial statements in conformity with IFRS require management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions or estimates are significant to the financial statements are disclosed in note 5.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the financial year in which the estimates are revised and in any future financial years affected.

The accounting policies set out below have been applied consistently and are consistent with those used in the previous financial year.

2.1 New Standards and Interpretations

In the current financial year, the Company has adopted the following standards and interpretations with a date of initial application of 1 April 2019:

IFRIC 23 “Uncertainty over Income Tax Treatments” (effective 1 January 2019) IFRIC 23 “Uncertainty over Income Tax Treatments” was issued by the IASB on 7 June 2017 and will become effective for periods beginning on or after 1 January 2019, with earlier adoption permitted. IFRIC 23 is an interpretation which clarifies how to apply the recognition and measurement requirements in IAS 12 when there is uncertainty over tax treatments. IFRIC 23 was developed as an interpretation of IAS 12 and so it relates only to income taxes within the scope of that standard. The standard is not relevant to the Company as the Company does not pay tax and therefore, there is no uncertainty over income tax treatment.

IFRS 16 Leases (as issued by the IASB in January 2016) with the date of initial application being 01 April 2019. IFRS 16 replaces IAS 17 Leases, IFRIC 4 Determining whether an Arrangement contains a Lease, SIC-15 Operating Leases - Incentives and SIC 27 - Evaluating the Substance of Transactions Involving the Legal Form of a Lease. The standard is not relevant to the Company as the Company has no leases and accordingly there is no impact.

2.2 Significant accounting policies

(a) Foreign currency translation

(i) Functional and presentation currency

The financial statements are presented in United States Dollar (“USD”) which is the functional and presentation currency of the Company. The United States Dollar is the currency in which the Sub-Funds’ daily net asset values are calculated and in which the respective shares are listed on the Irish Stock Exchange. The financial statements are rounded to the nearest United States Dollar. The functional currency of the Oasis Crescent Variable Balanced Fund is Pound Sterling (“GBP”).

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

2.2 Significant accounting policies (continued)

(a) Foreign currency translation (continued)

(ii) Foreign currency translation

Proceeds from subscriptions and amounts paid on redemption of redeemable shares are translated at actual rates. Translation differences on non-monetary items, such as equities classified as available-for-sale financial assets, are included in the fair value reserve in equity. The operating results and financial position of the Oasis Crescent Variable Balanced Fund are translated to the presentation currency of the Company using the average exchange rate for the financial year under review and spot exchange rate as at 31 March 2020 respectively.

(b) Financial instruments

Classification

The Company has adopted the following classifications for financial assets and financial liabilities:

The Company classifies its investments as financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date. Investments are those intended to be held for an indefinite financial year of time and that may be sold in response to needs for liquidity or changes in interest rates, exchange rates or equity prices.

Loans and receivables are financial assets classified as subsequently measured at amortised cost and comprise subscriptions due from unitholders, amounts due from brokers and other receivables and prepayments.

Financial liabilities classified as amortised cost comprise redemptions due to unitholders, distributions to unitholders, amounts due to brokers, accrued expenses and financial liabilities on redeemable participating shares.

Fair value estimation

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of financial assets and liabilities traded in active markets (such as publicly traded securities) are based on quoted market prices at the close of trading on the reporting date. The Company adopted IFRS 13, 'Fair value measurement', from 1 April 2013; it changed its fair valuation input to utilise the last traded market price for both financial assets and financial liabilities where the last traded price falls within the bid-ask spread. In circumstances where the last traded price is not within the bid-ask spread, management will determine the point within the bid-ask spread that is most representative of fair value.

Recognition

Purchases and sales of investments are recognised on trade date, the date on which the Company commits to purchase or sell the asset. Investments are initially recognised at fair value.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

2.2 Significant accounting policies (continued)

(b) Financial instruments (continued)

Transaction costs

Transaction Costs is a measure that can be used by investors and advisors to determine the costs incurred in buying and selling the underlying assets of a Financial Product. Transaction costs or broker fees are included as part of the book value or cost price of the security purchased. In the case of a sale, the transaction costs or broker fees are deducted from the gross proceeds to translate into the net proceeds due for liquidating the security. In summary, transaction costs or broker fees are treated as a capital item on the Statement of Financial Position and not as an item of profit and loss.

Measurement

Financial assets are subsequently carried at fair value.

Realised and unrealised gains and losses arising from disposal and changes in the fair value respectively are recognised depending on the IFRS 9 classification:

- Financial assets measured at fair value through profit or loss: directly in the Statement of Comprehensive Income.
- Fixed income securities measured at fair value through other comprehensive income: directly in the Statement of Changes in Net Assets.

Profit on debt instruments is calculated using the effective interest method and is recognised in the Statement of Comprehensive Income.

Derecognition

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or when it transfers the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all the risks and rewards of ownership and does not retain control of the financial asset. Any interest in transferred financial assets that qualify for derecognition that is created or retained by the Company are recognised as a separate asset or liability in the Statement of Financial Position. On derecognition of a financial asset, the difference between the carrying amount of the asset (or the carrying amount allocated to the portion of the asset derecognised), and the consideration received (including any new asset obtained less any new liability assumed) is recognised in profit or loss.

The Company enters into transactions whereby it transfers assets recognised on the Statement of Financial Position, but retains either all or substantially all of the risks and rewards of the transferred assets or a portion of them. If all or substantially all risks and rewards are retained, then the transferred assets are not derecognised.

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expired.

The Company uses the average cost method to determine realised gain or loss on derecognition.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

2.2 Significant accounting policies (continued)

(c) Receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Company sells securities or services directly to a counterparty with no intention of trading the receivable. Receivables are recognised initially at fair value. Transaction costs that are directly attributable to their acquisition origination are expensed as incurred in the Statement of Comprehensive Income. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment.

(d) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously.

(e) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

(f) Due from/to brokers

Amounts due from/to brokers represent receivables for securities sold and payables for securities bought that have been contracted for, but not yet settled or delivered by the end of the financial year.

(g) Redeemable participating shares

Redeemable participating shares are redeemable at the shareholder's option and are classified as financial liabilities. Distributions paid to the redeemable participating shareholders can be reinvested in the Sub-Funds at the option of the redeemable participating shareholders. The redeemable participating shareholders will be entitled to a proportionate share of the respective Sub-Fund's net asset value in accordance with their reinvested amount. The share is carried at the redemption amount that is payable at the statement of financial position date if the shareholders exercised the right to reinvest in the Company.

(h) Subscriber shares

Subscriber shares are not redeemable, do not participate in the net income or dividends of the Company and are classified as equity, as per the Company's articles of association.

(i) Payables

Payables are recognised initially at fair value and subsequently stated at amortised cost. The difference between the proceeds and the amount payable is recognised over the financial year of the payable using the effective interest method.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

2.2 Significant accounting policies (continued)

(j) Dividend income

Dividend income is recognised when the right to receive income is established. Usually this is the ex-dividend date for equity securities. Dividend income is recognised in the "dividend income" line in the Statement of Comprehensive Income.

(k) Investment income

Investment income is recognised, in the Statement of Comprehensive Income, using the effective interest rate method.

(l) Distributions payable to holders of redeemable participating shares

Proposed distributions to holders of shares are classified as distributions to unitholders in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares.

(m) Expenses

Expenses are recognised in the Statement of Comprehensive Income on an accruals basis. Included in other operating expenses are marketing expenses relating to listing, and rating fees from data service providers.

(n) Income Equalisation

The Company operates a policy of income equalisation. The Issue Price of a Share contains two elements: capital and income. This means investors buying a Share buy a percentage of income, including accrued and undistributed income from the last dividend date, which on purchase will be notionally credited to an equalisation account (the equalisation payment). When the first dividend is declared in respect of any Share on which an equalisation payment has been made on purchase, such dividend will include a payment of capital from the relevant equalisation account.

(o) Transfers between levels of the fair value hierarchy

Transfers between levels of the fair value hierarchy are deemed to have occurred at the beginning of the financial reporting year.

(p) Non permissible income

Shari'ah principles dictate that the Company may not invest in companies which conduct their core business in Shari'ah prohibited activities. These activities may include conducting business in, amongst others, companies whose major source of income is generated by interest. Income accrued to the Company from sources as discussed above is termed "non-permissible income". Any income received of this nature is immediately recorded as payable to a charity chosen by the Directors in accordance with the Company's Prospectus.

2.2 Basis of preparation of combined company totals

The Company excludes crossholdings, and income arising from crossholdings, between sub-funds when calculating the combined company total.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

3. Financial risk management

3.1 Risk management framework

The Sub-Funds maintain positions in a variety of non-derivative financial instruments in accordance with their investment strategies (outlined in the Investment Objective on page 3).

The Company's Investment Manager has been given a discretionary authority to manage the assets in line with the Company's investment objectives. Compliance with the target asset allocations and the composition of the portfolio is monitored by the Board of Directors.

The Company does not trade in derivative instruments, as a result, the UCITS requirement to disclose the calculation methodology for global exposure is not applicable.

The Company is exposed to market risk, credit risk and liquidity risk arising from the financial instruments it holds.

3.2 Market Risk

At 31 March 2020, the Company's market risk is affected by three main components: changes in actual market prices, profit rate and foreign currency movements. Market price risk, profit rate and foreign currency movements are covered in Notes 3.2.1, 3.2.2 and 3.2.3 respectively. The Board of Directors and the Investment Manager have noted the impacts of COVID-19 and continue to monitor the situation.

The Company's strategy on the management of investment risk is driven by the Company's investment objective. The investment objective of the Company is to achieve medium to long term growth of capital and income.

The Investment Manager selects securities according to a combination of fundamental analysis and technical criteria. The Investment Manager uses a variety of tools to analyse stocks including prospective growth rates, profitability, competitive positioning and cash flow.

The Company's market risk is managed on a daily basis by the Investment Manager in accordance with policies and procedures in place. The Company's overall positions are monitored by the Board of Directors.

3.2.1 Market Price Risk

Market price risk arises mainly from uncertainty about future prices of financial instruments held. It represents the potential loss the Company might suffer through holding market positions in the face of price movements. The Investment Manager considers the asset allocation of the portfolio in order to minimize the risk associated with particular countries or industry sectors whilst continuing to follow the Company's investment objectives and the concentration guidelines of the Prospectus and UCITS Regulations. The Investment Manager does not use derivative instruments to hedge the investment portfolio against market risk, as in its opinion the cost of such a process would result in an unacceptable reduction in the potential for capital growth.

The Company's equity and debt securities are susceptible to market price risk arising from uncertainties about future prices of the instruments.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

3.2.1 Market price risk (continued)

The Company's market price risk is managed through diversification of the investment portfolio.

At 31 March 2020, the fair values of financial instruments exposed to price risk were as follows:

Price risk sensitivity analysis

	31 March 2020	31 March 2019
Equity and Sukuk securities	US\$	US\$
Oasis Crescent Global Equity Fund	192,106,092	234,624,503
Oasis Crescent Global Property Equity Fund	63,760,510	90,891,532
Oasis Crescent Global Income Fund	38,647,783	40,154,979
Oasis Crescent Global Low Equity Balanced Fund	20,995,267	24,734,218
Oasis Crescent Global Medium Equity Balanced Fund	16,250,715	18,526,622
Oasis Crescent Global Short Term Income Fund	9,894,313	9,548,128
Oasis Crescent Variable Balanced Fund	4,997,537	6,070,290
	<u>346,652,217</u>	<u>424,550,272</u>

If the global markets in which the financial instruments are invested increase/decrease by 5%, with all other variables being constant, this would have affected the net asset values attributable to holders of redeemable participating shares as follows:

	31 March 2020	31 March 2019
Increase	US\$	US\$
Oasis Crescent Global Equity Fund	9,605,305	11,731,225
Oasis Crescent Global Property Equity Fund	3,188,026	4,544,577
Oasis Crescent Global Income Fund	1,932,389	2,007,749
Oasis Crescent Global Low Equity Balanced Fund	1,049,763	1,236,711
Oasis Crescent Global Medium Equity Balanced Fund	812,536	926,331
Oasis Crescent Global Short Term Income Fund	494,716	477,406
Oasis Crescent Variable Balanced Fund	249,877	303,515
	<u>17,332,612</u>	<u>21,227,514</u>
Decrease		
Oasis Crescent Global Equity Fund	(9,605,305)	(11,731,225)
Oasis Crescent Global Property Equity Fund	(3,188,026)	(4,544,577)
Oasis Crescent Global Income Fund	(1,932,389)	(2,007,749)
Oasis Crescent Global Low Equity Balanced Fund	(1,049,763)	(1,236,711)
Oasis Crescent Global Medium Equity Balanced Fund	(812,536)	(926,331)
Oasis Crescent Global Short Term Income Fund	(494,716)	(477,406)
Oasis Crescent Variable Balanced Fund	(249,877)	(303,515)
	<u>(17,332,612)</u>	<u>(21,227,514)</u>

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

3.2.1 Market price risk (continued)

The market price information provided in the table above represents a hypothetical outcome and is not intended to be predictive. Market conditions could vary significantly from that suggested.

In accordance with the Company's policy, the Investment Manager monitors the Company's overall market price risk on a continuous basis and the Board of Directors review it on a quarterly basis when the financial statements are reviewed.

3.2.2 Profit rate risk

The Company is affected by fluctuations in the prevailing levels of market profit rates. Any excess cash and cash equivalents are invested at short-term market profit rates either directly or via the Oasis Crescent Global Short Term Income Fund.

The Company's profit-bearing financial assets and financial liabilities expose it to risks associated with the fluctuations in the prevailing levels of market profit rates on its financial position and cash flows.

The table below summarises the Company's exposure to profit rate risks. It includes the Company's assets and trading liabilities at fair value, categorised by contractual settlement or maturity dates.

At 31 March 2020	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
Oasis Crescent Global Equity Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	177,582,891	177,582,891
Fixed income securities measured at fair value through other comprehensive income	5,788,454	8,734,747	-	-	14,523,201
Term deposits	1,279,608		-		1,279,608
Cash and cash equivalents	4,804,033	-	-	-	4,804,033
Subscriptions due from unit holders	-	-	-	961,813	961,813
Accounts receivable - Investment sales	-	-	-	-	-
Other receivables	-	-	-	2,001,199	2,001,199
Total assets	11,872,095	8,734,747	-	180,545,903	201,152,745
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	781,030	781,030
Accrued expenses	-	-	-	470,225	470,225
Total liabilities	-	-	-	1,251,255	1,251,255
Total profit sensitivity gap	11,872,095	8,734,747			

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2020	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
Oasis Crescent Global Property Equity Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	58,590,519	58,590,519
Fixed income securities measured at fair value through other comprehensive income	500,170	4,669,821	-	-	5,169,991
Term deposits	1,029,352	-	-	-	1,029,352
Cash and cash equivalents	6,217,762	-	-	-	6,217,762
Subscriptions due from unit holders	-	-	-	97,799	97,799
Accounts receivable - Investment sales	-	-	-	284,918	284,918
Other receivables	-	-	-	1,001,950	1,001,950
Total assets	7,747,284	4,669,821	-	59,975,186	72,392,291
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	531,467	531,467
Accrued expenses	-	-	-	192,966	192,966
Total liabilities	-	-	-	724,433	724,433
Total profit sensitivity gap	7,747,284	4,669,821			
Oasis Crescent Global Income Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	5,794,764	30,851,997	2,001,023	-	38,647,783
Term deposits	3,208,695	-	-	-	3,208,695
Cash and cash equivalents	2,557,396	-	-	-	2,557,396
Subscriptions due from unit holders	-	-	-	120,317	120,317
Other receivables and prepayments	-	-	-	528,778	528,778
Total assets	11,560,855	30,851,997	2,001,023	649,095	45,062,969
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	89,468	89,468
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	29,512	29,512
Total liabilities	-	-	-	118,980	118,980
Total profit sensitivity gap	11,560,855	30,851,997			

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2020	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
Oasis Crescent Global Low Equity Balanced Fund	US\$	US\$	US\$	US\$	US\$
Assets					
Financial assets measured at fair value through profit or loss	-	-		19,495,087	19,495,087
Fixed income securities measured at fair value through other comprehensive income	1,500,180	-		-	1,500,180
Term deposits	-	-		-	-
Cash and cash equivalents	977,993	-		-	977,993
Subscriptions due from unit holders	-	-		814	814
Other receivables	-	-		73,596	73,596
Total assets	2,478,173	-		19,569,497	22,047,670
Liabilities					
Accounts payable - Investment purchases	-	-		-	-
Distributions to unitholders	-	-		41,896	41,896
Redemptions due to unit holders	-	-		-	-
Accrued expenses	-	-		65,706	65,706
Total liabilities	-	-		107,602	107,602
Total profit sensitivity gap	2,478,173	-			
Oasis Crescent Global Medium Equity Balanced Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	16,250,715	16,250,715
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-		-	-
Cash and cash equivalents	1,131,510	-		-	1,131,510
Subscriptions due from unit holders	-	-		10,608	10,608
Other receivables	-	-		48,183	48,183
	1,131,510	-		16,309,506	17,441,016
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	25,893	25,893
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	42,607	42,607
Total liabilities	-	-	-	68,500	68,500
Total profit sensitivity gap	1,131,510	-			

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2020	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$		US\$	US\$
Oasis Crescent Global Short Term Income Fund					
Assets					
Financial assets measured at fair value through profit or loss:	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	4,614,070	5,280,243	-	-	9,894,313
Term deposits	7,960,181	-	-	-	7,960,181
Cash and cash equivalents	680,708	-	-	-	680,708
Subscriptions due from unit holders	-	-	-	118,350	118,350
Other receivables and prepayments	-	-	-	795,556	795,556
Total assets	13,254,959	5,280,243	-	913,906	19,449,108
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	30,808	30,808
Accrued expenses	-	-	-	15,271	15,271
Total liabilities	-	-	-	46,079	46,079
Total profit sensitivity gap	13,254,959	5,280,243			
Oasis Crescent Variable Balanced Fund					
Assets					
Financial assets measured at fair value through profit or loss:	-	-	-	4,997,537	4,997,537
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	1,596,775	-	-	-	1,596,775
Cash and cash equivalents	783,431	-	-	-	783,431
Subscriptions due from unit holders	-	-	-	239	239
Other receivables	-	-	-	63,534	63,534
Total assets	2,380,206	-	-	5,061,310	7,441,516
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	14,742	14,742
Accrued expenses	-	-	-	9,347	9,347
Total liabilities	-	-	-	24,089	24,089
Total profit sensitivity gap	2,380,206	-			

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2019	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
Oasis Crescent Global Equity Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	225,221,094	225,221,094
Fixed income securities measured at fair value through other comprehensive income	2,100,239	7,303,170	-	-	9,403,409
Term deposits	2,499,990	-	-	-	2,499,990
Cash and cash equivalents	5,199,993	-	-	-	5,199,993
Subscriptions due from unit holders	-	-	-	63,662	63,662
Accounts receivable - Investment sales	-	-	-	181,614	181,614
Other receivables	-	-	-	1,256,425	1,256,425
Total assets	9,800,223	7,303,170	-	226,722,795	243,826,187
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	693,639	693,639
Accrued expenses	-	-	-	512,888	512,888
Total liabilities	-	-	-	1,206,527	1,206,527
Total profit sensitivity gap	9,800,223	7,303,170			
Oasis Crescent Global Property Equity Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	88,276,220	88,276,220
Fixed income securities measured at fair value through other comprehensive income	1,001,700	1,613,612	-	-	2,615,312
Term deposits	1,757,341	-	-	-	1,757,341
Cash and cash equivalents	5,018,510	-	-	-	5,018,510
Subscriptions due from unit holders	-	-	-	26,618	26,618
Accounts receivable - Investment sales	-	-	-	-	-
Other receivables	-	-	-	642,061	642,061
Total assets	7,777,551	1,613,612	-	88,944,899	98,336,062
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	454,577	454,577
Accrued expenses	-	-	-	210,684	210,684
Total liabilities	-	-	-	665,260	665,261
Total profit sensitivity gap	7,777,551	1,613,612			

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2019	0-12 months US\$	1- 10 years US\$	More than 10 years US\$	Non-profit bearing US\$	Total US\$
Oasis Crescent Global Income Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	5,372,079	32,755,547	2,027,353	-	40,154,979
Term deposits	759,337	-	-	-	759,337
Cash and cash equivalents	2,382,576	-	-	-	2,382,576
Subscriptions due from unit holders	-	-	-	42,453	42,453
Other receivables and prepayments	-	-	-	534,961	534,961
Total assets	8,513,992	32,755,547	2,027,353	577,414	43,874,306
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	103,989	103,989
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	25,540	25,540
Total liabilities	-	-	-	129,530	129,529
Total profit sensitivity gap	8,513,992	32,755,547			
Oasis Crescent Global Low Equity Balanced Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-		23,232,808	23,232,808
Fixed income securities measured at fair value through other comprehensive income	-	1,501,410		-	1,501,410
Term deposits	-	-		-	-
Cash and cash equivalents	367,859	-		-	367,859
Subscriptions due from unit holders	-	-		6	6
Other receivables	-	-		72,205	72,205
Total assets	367,859	1,501,410		23,305,019	25,174,288
Liabilities					
Accounts payable - Investment purchases	-	-		-	-
Distributions to unitholders	-	-		43,502	43,502
Accrued expenses	-	-		67,373	67,373
Total liabilities	-	-		110,875	110,875
Total profit sensitivity gap	367,859	1,501,410			

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2019	0-12 months	1- 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
Oasis Crescent Global Medium Equity Balanced Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-		18,526,622	18,526,622
Fixed income securities measured at fair value through other comprehensive income	-	-		-	-
Cash and cash equivalents	398,848	-		-	398,848
Subscriptions due from unit holders	-	-		13,764	13,764
Other receivables	-	-		44,512	44,512
	<u>398,848</u>	<u>-</u>		<u>18,584,898</u>	<u>18,983,746</u>
Liabilities					
Accounts payable - Investment purchases	-	-		-	-
Distributions to unitholders	-	-		17,707	17,707
Redemptions due to unit holders	-	-		-	-
Accrued expenses	-	-		47,398	47,398
Total liabilities	<u>-</u>	<u>-</u>		<u>65,104</u>	<u>65,105</u>
Total profit sensitivity gap	<u>398,848</u>	<u>-</u>			
Oasis Crescent Global Short Term Income Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value	4,614,070	4,934,058	-	-	9,548,128
Term deposits	8,872,504	-	-	-	8,872,504
Cash and cash equivalents	1,202,454	-	-	-	1,202,454
Subscriptions due from unit holders	-	-	-	25,990	25,990
Other receivables and prepayments	-	-	-	261,215	261,215
	<u>14,689,028</u>	<u>4,934,058</u>	<u>-</u>	<u>287,205</u>	<u>19,910,291</u>
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	-	-
Redemptions due to unit holders	-	-	-	42,393	42,393
Accrued expenses	-	-	-	14,376	14,376
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,769</u>	<u>56,769</u>
Total profit sensitivity gap	<u>14,689,028</u>	<u>4,934,058</u>			

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Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2019	0-6 months	1- 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$		US\$	US\$
Oasis Crescent Variable Balanced Fund					
Assets					
Financial assets as available-for-sale measured at fair value	-	-	-	5,568,007	5,568,007
Fixed income securities as available-for-sale measured at fair value	502,284	-	-	-	502,284
Term deposits	1,606,783	-	-	-	1,606,783
Cash and cash equivalents	661,950	-	-	-	661,950
Subscriptions due from unit holders	-	-	-	13,053	13,053
Other receivables	-	-	-	52,726	52,726
	<u>2,771,017</u>	<u>-</u>	<u>-</u>	<u>5,633,786</u>	<u>8,404,803</u>
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	17,199	17,199
Accrued expenses	-	-	-	8,921	8,921
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,120</u>	<u>26,120</u>
Total profit sensitivity gap	<u>2,771,017</u>	<u>-</u>			

Sensitivity analysis

A 0.5% change in profit rates would have an impact on net assets attributable to holders of redeemable participating shares, and the increase/decrease in net assets attributable to holders of redeemable participating shares, of US\$103,034 (31 March 2019: US\$85,517) for Oasis Crescent Global Equity Fund, US\$62,086 (31 March 2019: US\$46,956) for Oasis Crescent Global Property Equity Fund, US\$212,064 (31 March 2019: US\$206,348) for Oasis Crescent Global Income Fund, US\$12,391 (31 March 2019: US\$9,346) for Oasis Crescent Global Low Equity Balanced Fund, US\$5,658 (31 March 2019: US\$1,994) for Oasis Crescent Global Medium Equity Balanced Fund, US\$92,676 (31 March 2019: US\$98,115) for Oasis Crescent Global Short Term Income Fund and US\$11,901 (31 March 2019: \$13,855) for Oasis Crescent Variable Balanced Fund.

The sensitivity analysis is based on reporting date balances held with the Oasis Global Income Fund, the Oasis Crescent Global Short Term Income Fund and/or the reporting date balances of any deposits held directly with credit institutions.

The profit rate sensitivity provided above represents a hypothetical outcome and is not intended to be predictive. Market conditions, and therefore future profit rates, could vary significantly from that suggested.

In accordance with the Company's policy, the Investment Manager monitors the Company's overall profit sensitivity on a continuous basis and the Board of Directors review it on a yearly basis and quarterly basis when the financial statements are reviewed.

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.2.3 Currency risk

The Company holds assets denominated in currencies other than the US Dollar, the functional currency. The Company is therefore exposed to currency risk, as the value of the securities denominated in other currencies will fluctuate due to changes in exchange rates. The Company's policy is not to enter into any currency hedging transactions.

The table below summarises the Company's exposure to currency risks.

	Combined Company Total	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$

Currency exposure as at 31 March 2020

Currency

Australian Dollar	4,534,411	2,186,411	2,348,000	-	-	-	-	-
Canadian Dollar	1,715,899	-	1,715,899	-	-	-	-	-
Euro	26,432,871	22,191,443	3,078,979	483	283,991	326,587	1	551,387
Great British Pound	44,950,685	16,437,733	14,210,282	1,033,386	3,425,089	2,847,520	391,299	6,605,377
Hong Kong Dollar	-	-	-	-	-	-	-	-
Japanese Yen	7,151,270	6,753,098	(1)	-	197,207	200,966	-	-
Singapore Dollar	1,952,681	-	1,952,681	-	-	-	-	-
South African Rand	11,586,132	7,010,577	3,426,547	-	406,339	307,993	213,484	221,192
Norwegian Kroner	2,165	2,165	-	-	-	-	-	-
	98,326,116	54,581,427	26,732,387	1,033,869	4,312,626	3,683,065	604,784	7,377,956

Currency exposure as at 31 March 2019

Currency

Australian Dollar	12,497,177	6,143,679	6,353,498	-	-	-	-	-
Canadian Dollar	2,429,687	-	2,429,687	-	-	-	-	-
Euro	36,337,033	27,211,206	8,351,586	(12,443)	295,707	327,376	1	163,600
Great British Pound	66,841,480	25,293,783	21,971,720	4,008,255	3,829,431	3,264,449	520,146	7,953,696
Hong Kong Dollar	7	-	-	-	7	-	-	-
Japanese Yen	6,249,320	5,926,522	-	-	161,819	160,979	-	-
Singapore Dollar	2,987,204	-	2,987,204	-	-	-	-	-
South African Rand	11,913,185	6,992,209	4,250,580	-	249,655	187,027	-	233,714
	139,255,093	71,567,397	46,344,275	3,995,812	4,536,618	3,939,831	520,147	8,351,010

Sensitivity analysis

A 5% change in exchange rates would have an impact on net assets attributable to holders of redeemable participating shares, and the increase/decrease in net assets attributable to holders of redeemable participating shares as follows:

	Combined Company Total	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
31 March 2020	4,916,306	2,729,071	1,336,619	51,693	215,631	184,153	30,239	368,898
31 March 2019	6,962,755	3,578,370	2,317,214	199,791	226,831	196,992	26,007	417,551

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Notes to the financial statements (continued)

3.2.3 Currency risk (continued)

The exchange rate sensitivity provided above represents a hypothetical outcome and is not intended to be predictive. Market conditions could vary significantly from that suggested.

The currency price information provided in the table above represents a hypothetical outcome and is not intended to be predictive. Market conditions could vary significantly from that suggested.

In accordance with the Company's policy, the Investment Manager monitors the Company's overall currency position on a continuous basis and the Board of Directors review it on a quarterly basis when the financial statements are reviewed.

3.3 Credit risk

The Company takes on exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Impairment provisions are provided for losses that have been incurred by the statement of financial position date, if any.

All transactions in listed securities are settled/paid for upon delivery using approved brokers on recognised exchanges. The risk of default is considered minimal, as delivery of securities sold is only made once the Depository has received payment. Payment is made on a purchase once the securities have been received by the Depository. The trade will fail if either party fails to meet its obligation.

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Notes to the financial statements (continued)

3.3 Credit risk (continued)

At the reporting date, the Company's financial assets exposed to credit risk amounted to the following:

Oasis Crescent Global Equity Fund	31 March 2020	31 March 2019
	US\$	US\$
Fixed income securities measured at fair value through other comprehensive income	14,523,201	9,403,409
Term deposits	1,279,608	2,499,990
Cash and cash equivalents	4,804,033	5,199,993
Subscriptions due from unit holders	961,813	63,662
Accounts receivable - Investment sales	-	181,614
Other receivables and prepayments	2,001,199	1,256,425
	23,569,855	18,605,093
Oasis Crescent Global Property Equity Fund		
Fixed income securities measured at fair value through other comprehensive income	5,169,991	2,615,312
Term deposits	1,029,352	1,757,341
Cash and cash equivalents	6,217,762	5,018,510
Subscriptions due from unit holders	97,799	26,618
Accounts receivable - Investment sales	284,918	-
Other receivables and prepayments	1,001,950	642,061
	13,801,772	10,059,842
Oasis Crescent Global Income Fund		
Fixed income securities measured at fair value through other comprehensive income	38,647,783	40,154,979
Term deposits	3,208,695	759,337
Cash and cash equivalents	2,557,396	2,382,576
Subscriptions due from unit holders	120,317	42,453
Other receivables and prepayments	528,778	534,961
	45,062,969	43,874,306
Oasis Crescent Global Low Equity Balanced Fund		
Fixed income securities measured at fair value through other comprehensive income	1,500,180	1,501,410
Term deposits	-	-
Cash and cash equivalents	977,993	367,859
Subscriptions due from unit holders	814	6
Other receivables and prepayments	73,596	72,205
	2,552,583	1,941,480

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.3 Credit risk (continued)

Oasis Crescent Global Medium Equity Balanced Fund	31 March 2020	31 March 2019
	US\$	US\$
Fixed income securities as available-for-sale measured at fair value	-	-
Term deposits	-	-
Cash and cash equivalents	1,131,510	398,848
Subscriptions due from unit holders	10,608	13,764
Other receivables and prepayments	48,183	44,512
	<u>1,190,301</u>	<u>457,124</u>
Oasis Crescent Global Short Term Income Fund		
Fixed income securities measured at fair value through other comprehensive income	9,894,313	9,548,128
Term deposits	7,960,181	8,872,504
Cash and cash equivalents	680,708	1,202,454
Subscriptions due from unit holders	118,350	25,990
Other receivables and prepayments	795,556	261,215
	<u>19,449,108</u>	<u>19,910,291</u>
Oasis Crescent Variable Balanced Fund		
Fixed income securities measured at fair value through other comprehensive income	-	502,284
Term deposits	1,596,775	1,606,783
Cash and cash equivalents	783,431	661,950
Subscriptions due from unit holders	239	13,053
Other receivables and prepayments	63,534	52,726
	<u>2,443,979</u>	<u>2,836,796</u>

The Sub-Funds are exposed to credit risk on the cash and bank balances held with BNP Paribas Securities Services Dublin Branch, the Depository. The Oasis Crescent Global Short Term Income Fund is directly exposed and the other Sub-Funds are indirectly exposed to credit risk as a result of term deposits held by the Oasis Crescent Global Short Term Income Fund. Bankruptcy or insolvency of the Depository and other third parties may cause the Oasis Crescent Global Short Term Income Fund and the Sub-Funds' rights with respect to cash and/or term deposits to be delayed or limited. The Investment Manager monitors this risk by monitoring the credit profile of the Depository on a monthly basis from rating agencies. At 31 March 2020, the credit rating for BNP Paribas Securities Services is P-1 (31 March 2019: P-1) from Moody's Ratings.

The Oasis Crescent Global Equity Fund, Oasis Crescent Global Property Fund, Oasis Crescent Global Income Fund, Oasis Crescent Global Low Equity Balanced Fund, Oasis Crescent Medium Equity Balanced Fund, Oasis Crescent Global Short Term Income Fund and Oasis Crescent Variable Balanced Fund are also exposed to credit risk on the deposits they hold with various financial institutions. These are held in the normal course of business in segregated accounts.

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Notes to the financial statements (continued)

3.3 Credit risk (continued)

Bankruptcy or insolvency of any of these institutions may cause the Sub-Funds' rights with respect to cash and/or term deposits to be delayed or limited.

The Investment Manager monitors this risk by monitoring the credit rating of the institutions on a monthly basis from Fitch Ratings or Standard and Poor's.

The counterparties holding these deposits are listed below with their credit rating.

	31 March 2020	31 March 2019
ABSA Bank (Fitch)	B	B
Al Rayan Bank (Moody's)	P-1	P-1
Barclays Plc (Moody's)	P-2	P-1
HSBC (Standard & Poor's)	A-1	A-1
Nedbank Group Ltd (Fitch)	B	B
Qatar Islamic Bank (Fitch)	F1	F1
Rand Merchant Bank (Standard & Poor's)	B	B
Standard Bank Group Ltd (Fitch)	B	B
National Bank of Abu Dhabi (Moody's)	P-1	P-1
Qatar National Bank (Standard & Poor's)	A-1	A-1
Emirates Islamic Bank (Standard & Poor's)	A-1	A-1

Substantially all of the assets of the Sub-Funds are held by BNP Paribas Securities Services Dublin Branch, the Depository. Bankruptcy or insolvency of the Depository may cause the Sub-Funds' rights with respect to securities held by the Depository to be delayed or limited. The Sub-Funds monitor the risk by monitoring the credit quality and financial positions of the Depository.

Bankruptcy or insolvency of the Company's investment in Sukuks may cause the Sub-Funds' rights with respect to capital and/or coupon payments to be delayed or limited. The Investment Manager monitors their risk by monitoring the rating of the certificates by Moody's Investor Services Limited, Standard and Poor's and Fitch Ratings.

The ratings of the certificates are outlined below:

	31 March 2020	31 March 2019
DP World Sukuk Limited (Moody's)	Baa1	Baa1
KT Turkey Sukuk Limited (Fitch)	B+	BB-
TF Vrlik Kirlama (Fitch)	NA	BB-
QIB Sukuk Funding (Fitch)	A+	A+
Wakala Sukuk 10 year (Moody's)	A3	A3
Hazine Mustesarligi Varl (Fitch)	BB-	BB
SOQ Sukuk A Q.S. (Standard and Poor's)	AA-	AA-
Perusahaan Penerbit Sukuk (Moody's)	Baa3	Baa2
Pakistan Sukuk (Fitch)	B3	B3

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Notes to the financial statements (continued)

3.3 Credit risk (continued)

	31 March 2020	31 March 2019
SOAFSK Corp Sukuk (Fitch's)	BB	BB+
ISDB Sukuk (Standard and Poor's)	AAA	AAA
IFC Sukuk (Standard and Poor's)	AAA	AAA
DIB (Moody's)	P-2	Not rated
Hong Kong Sukuk 2017 Ltd (Standard and Poor's)	AA+	AA+
KSA SUKUK LTD (Standard and Poor's)	A	A+
DP World Sukuk Limited2 (Moody's)	Baa1	Baa1
Saudi Electricity (Fitch)	A-	A2
Malaysia 2026 (Standard and Poor's)	A3	A-
International Islamic Liquidity Management (Fitch))	A+	A+
SOQ Sukuk A Q.S. (Standard and Poor's)	AA-	AA-

As part of the research process, the Investment Manager makes an initial assessment of all operational risks of a target investment, including credit risk. Based on this detailed research an internal rating is assigned to each target investment which is used in the decision to invest.

On an ongoing basis and in accordance with the Company's policy, the Investment Manager monitors the Company's overall credit risk on a continuous basis and the Board of Directors review it on a quarterly basis.

3.4 Liquidity risk

The Company is exposed to daily cash redemptions of redeemable participating shares. It therefore invests the majority of its assets in investments that are traded in an active market and can be readily converted to cash. It may invest only a limited proportion of its assets in investments not listed on a stock exchange.

The Company's listed securities are considered readily realisable as they are listed on recognised international stock exchanges.

The Board of Directors of the Company may limit the number of shares of any Sub-Fund repurchased on any Dealing Day to 10% of the total number of shares of that Sub-Fund in issue. In this event, the limitation will apply pro rata so that all shareholders wishing to have shares of that Sub-Fund repurchased on that Dealing Day realise the same proportion of their shares. Shares not repurchased, but which would otherwise have been repurchased, will be carried forward for repurchase on the next Dealing Day. No such restrictions have been applied by the Board of Directors during the financial year.

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

In addition, with respect to a repurchase request which would result in shares representing less than 5% of the Net Asset Value of any Sub-Fund being repurchased by the Company on any Dealing Day, the Directors may elect that the Company satisfy the repurchase request in whole or in part by distribution of investments of the relevant Sub-Fund in specie. No repurchase was effected through a distribution of investments during the financial year.

The Company has the ability to borrow in the short term to ensure settlements. No such borrowings have arisen during the financial year. There is no formal agreement but any use of such facility will incur a standard interest rate of 1.5%.

The table overleaf summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted cash flows. Balances due equal their carrying amounts, as the impact of discounting is insignificant. The table also analyses the maturity profile of the Company's financial assets (undiscounted) in order to provide a complete view of the Company's contractual commitments and liquidity.

Financial liabilities

The maturity groupings are based on the remaining financial years from the end of the financial reporting year to the contractual maturity date. When a counterparty has a choice of when the amount is paid, the liability is allocated to the earliest financial year in which the Company can be required to pay.

Financial assets

Analysis of equity and debt securities into maturity groupings is based on the expected date on which these assets will be realised. For other assets, the analysis into maturity groupings is based on the remaining financial years from the end of the financial reporting year to the contractual maturity date or if earlier, the expected date the assets will be realised.

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2020	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	No stated maturity	Total
Oasis Crescent Global Equity Fund	US\$	US\$	US\$	US\$	US\$	US\$
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	177,582,891	177,582,891
Fixed income securities measured at fair value through other comprehensive income	-	4,284,514	1,503,940	8,734,747	-	14,523,201
Term deposits	-	249,994	1,029,614	-	-	1,279,608
Cash and cash equivalents	4,804,033	-	-	-	-	4,804,033
Subscriptions due from unit holders	961,813	-	-	-	-	961,813
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	1,494,390	50,959	361,821	94,028	-	2,001,199
	7,260,236	4,585,467	2,895,375	8,828,775	177,582,891	201,152,745
						-
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unitholders	(781,030)	-	-	-	-	(781,030)
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	(292,561)	(177,664)	-	-	-	(470,225)
Net assets due to holders of redeemable participating shares	(199,901,490)	-	-	-	-	(199,901,490)
	(200,975,081)	(177,664)	-	-	-	(201,152,745)
Liquidity gap	(193,714,845)	4,407,803	2,895,375	8,828,775	177,582,891	-
As at 31 March 2019						
Oasis Crescent Global Equity Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	225,221,094	225,221,094
Fixed income securities measured at fair value through other comprehensive income	-	-	2,100,239	7,303,170	-	9,403,409
Term deposits	-	499,990	2,000,000	-	-	2,499,990
Cash and cash equivalents	5,199,993	-	-	-	-	5,199,993
Subscriptions due from unit holders	63,662	-	-	-	-	63,662
Accounts receivable - Investment sales	181,614	-	-	-	-	181,614
Other receivables and prepayments	602,649	14,538	561,445	77,792	-	1,256,425
	6,047,918	514,528	4,661,684	7,380,962	225,221,094	243,826,187
						-
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unitholders	(693,639)	-	-	-	-	(693,639)
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	(340,146)	(172,742)	-	-	-	(512,888)
Net assets due to holders of redeemable participating shares	(242,619,660)	-	-	-	-	(242,619,660)
	(243,653,445)	(172,742)	-	-	-	(243,826,187)
Liquidity gap	(237,605,527)	341,786	4,661,684	7,380,962	225,221,094	-

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2020	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	No stated maturity	Total
Oasis Crescent Global Property Equity Fund	US\$	US\$	US\$	US\$	US\$	US\$
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	58,590,519	58,590,519
Fixed income securities measured at fair value through other comprehensive income	-	-	500,170	4,669,821	-	5,169,991
Term deposits	-	-	1,029,352	-	-	1,029,352
Cash and cash equivalents	6,217,762	-	-	-	-	6,217,762
Subscriptions due from unit holders	97,799	-	-	-	-	97,799
Accounts receivable - Investment sales	284,918	-	-	-	-	284,918
Other receivables and prepayments	755,078	-	208,392	38,480	-	1,001,950
	7,355,557	-	1,737,914	4,708,301	58,590,519	72,392,291
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unit holders	(531,467)	-	-	-	-	(531,467)
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	(78,869)	(114,097)	-	-	-	(192,966)
Net assets due to holders of redeemable participating shares	(71,667,858)	-	-	-	-	(71,667,858)
	(72,278,194)	(114,097)	-	-	-	(72,392,291)
Liquidity gap	(64,922,637)	(114,097)	1,737,914	4,708,301	58,590,519	0
As at 31 March 2019						
Oasis Crescent Global Property Equity Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	88,276,220	88,276,220
Fixed income securities measured at fair value through other comprehensive income	-	-	1,001,700	1,613,612	-	2,615,312
Term deposits	-	249,990	1,507,351	-	-	1,757,341
Cash and cash equivalents	5,018,510	-	-	-	-	5,018,510
Subscriptions due from unit holders	26,618	-	-	-	-	26,618
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	434,570	6,682	198,739	2,070	-	642,061
	5,479,698	256,672	2,707,790	1,615,682	88,276,220	98,336,062
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unit holders	(454,577)	-	-	-	-	(454,577)
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	(103,263)	(107,421)	-	-	-	(210,684)
Net assets due to holders of redeemable participating shares	(97,670,801)	-	-	-	-	(97,670,801)
	(98,228,641)	(107,421)	-	-	-	(98,336,062)
Liquidity gap	(92,748,941)	149,251	2,707,790	1,615,682	88,276,220	-

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	More than 10 years	Total
As at 31 March 2020	US\$	US\$	US\$	US\$	US\$	US\$
Oasis Crescent Global Income Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	2,616,314	3,178,450	30,851,997	2,001,023	38,647,783
Term deposits	2,424,546	-	784,149	-	-	3,208,695
Cash and cash equivalents	2,557,396	-	-	-	-	2,557,396
Subscriptions due from unit holders	120,317	-	-	-	-	120,317
Other receivables and prepayments	118,649	27,511	11,960	332,633	38,025	528,778
	5,220,908	2,643,825	3,974,559	31,184,630	2,039,048	45,062,969
Financial Liabilities						
Bank overdraft	-	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(89,468)	-	-	-	-	(89,468)
Accrued expenses	(18,829)	(10,683)	-	-	-	(29,512)
Net assets due to holders of redeemable participating shares	(44,943,989)	-	-	-	-	(44,943,989)
	(45,052,287)	(10,683)	-	-	-	(45,062,969)
Liquidity gap	(39,831,378)	2,633,142	3,974,559	31,184,630	2,039,048	-
As at 31 March 2019						
Oasis Crescent Global Income Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	1,249,685	-	4,122,394	32,755,547	2,027,353	40,154,979
Term deposits	-	-	759,337	-	-	759,337
Cash and cash equivalents	2,382,576	-	-	-	-	2,382,576
Subscriptions due from unit holders	42,453	-	-	-	-	42,453
Other receivables and prepayments	127,644	-	37,742	331,550	38,025	534,961
	3,802,358	-	4,919,473	33,087,097	2,065,378	43,874,306
Financial Liabilities						
Bank overdraft	-	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(103,989)	-	-	-	-	(103,989)
Accrued expenses	(16,655)	(8,886)	-	-	-	(25,540)
Net assets due to holders of redeemable participating shares	(43,744,775)	-	-	-	-	(43,744,775)
	(43,865,419)	(8,886)	-	-	-	(43,874,306)
Liquidity gap	(40,063,061)	(8,886)	4,919,473	33,087,097	2,065,378	-

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2020	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	No stated maturity	Total
Oasis Crescent Global Low Equity Balanced Fund	US\$	US\$	US\$	US\$	US\$	US\$
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	19,495,087	19,495,087
Fixed income securities measured at fair value through other comprehensive income	-	1,500,180	-	-	-	1,500,180
Term deposits	-	-	-	-	-	-
Cash and cash equivalents	977,993	-	-	-	-	977,993
Subscriptions due from unit holders	814	-	-	-	-	814
Other receivables and prepayments	57,379	15,775	442	-	-	73,596
	1,036,186	1,515,955	442	-	19,495,087	22,047,670
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(41,896)	-	-	-	-	(41,896)
Accrued expenses	(32,132)	(33,574)	-	-	-	(65,706)
Net assets due to holders of redeemable participating shares	(21,940,068)	-	-	-	-	(21,940,068)
	(22,014,096)	(33,574)	-	-	-	(22,047,670)
Liquidity gap	(20,977,910)	1,482,381	442	-	19,495,087	-
As at 31 March 2019						
Oasis Crescent Global Low Equity Balanced Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	23,232,808	23,232,808
Fixed income securities measured at fair value through other comprehensive income	-	-	-	1,501,410	-	1,501,410
Term deposits	-	-	-	-	-	-
Cash and cash equivalents	367,859	-	-	-	-	367,859
Subscriptions due from unit holders	6	-	-	-	-	6
Other receivables and prepayments	50,809	-	5,622	15,775	-	72,205
	418,674	-	5,622	1,517,185	23,232,808	25,174,288
Financial Liabilities						
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(43,502)	-	-	-	-	(43,502)
Accrued expenses	(34,546)	(32,827)	-	-	-	(67,373)
Net assets due to holders of redeemable participating shares	(25,063,413)	-	-	-	-	(25,063,413)
	(25,141,461)	(32,827)	-	-	-	(25,174,288)
Liquidity gap	(24,722,785)	(32,827)	5,622	1,517,185	23,232,808	-

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2020	Less than 1 month	1 - 3 months	3 months to 1 year	No stated maturity	Total
Oasis Crescent Global Medium Equity Balanced Fund	US\$	US\$	US\$	US\$	US\$
Financial Assets					
Financial assets measured at fair value through profit or loss	-	-	-	16,250,715	16,250,715
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	1,131,510	-	-	-	1,131,510
Subscriptions due from unit holders	10,608	-	-	-	10,608
Other receivables and prepayments	46,688	-	1,495	-	48,183
	1,188,806	-	1,495	16,250,715	17,441,016
Financial Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Distributions to unit holders	(25,893)	-	-	-	(25,893)
Accounts payable - Investment purchases	-	-	-	-	-
Accrued expenses	(21,531)	(21,076)	-	-	(42,607)
Net assets due to holders of redeemable participating shares	(17,372,516)	-	-	-	(17,372,516)
	(17,419,939)	(21,076)	-	-	(17,441,016)
Liquidity gap	(16,231,133)	(21,076)	1,495	16,250,715	-
As at 31 March 2019					
Oasis Crescent Global Medium Equity Balanced Fund					
Financial Assets					
Financial assets measured at fair value through profit or loss	-	-	-	18,526,622	18,526,622
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	398,848	-	-	-	398,848
Subscriptions due from unit holders	13,764	-	-	-	13,764
Other receivables and prepayments	39,726	-	4,785	-	44,511
	452,339	-	4,785	18,526,622	18,983,745
Financial Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Distributions to unit holders	(17,707)	-	-	-	(17,707)
Accounts payable - Investment purchases	-	-	-	-	-
Accrued expenses	(30,726)	(16,672)	-	-	(47,398)
Net assets due to holders of redeemable participating shares	(18,918,640)	-	-	-	(18,918,640)
	(18,967,073)	(16,672)	-	-	(18,983,745)
Liquidity gap	(18,514,734)	(16,672)	4,785	18,526,622	-

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2020	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	Total
Oasis Crescent Global Short Term Income Fund	US\$	US\$	US\$	US\$	US\$
Financial Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	2,596,412	3,421,896	3,876,005	9,894,313
Term deposits	781,504	1,269,619	5,158,383	750,675	7,960,181
Cash and cash equivalents	680,708	-	-	-	680,708
Subscriptions due from unit holders	118,350	-	-	-	118,350
Other receivables and prepayments	624,411	58,159	60,874	52,112	795,556
	2,204,973	3,924,190	8,641,153	4,678,792	19,449,108
Financial Liabilities					
Bank overdraft	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	(30,808)	-	-	-	(30,808)
Accrued expenses	(5,422)	(9,849)	-	-	(15,271)
Net assets due to holders of redeemable participating shares	(19,403,029)	-	-	-	(19,403,029)
	(19,439,259)	(9,849)	-	-	(19,449,108)
Liquidity gap	(17,234,286)	3,914,341	8,641,153	4,678,792	-
As at 31 March 2019					
Oasis Crescent Global Short Term Income Fund					
Financial Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	600,060	-	1,001,700	7,946,368	9,548,128
Term deposits	1,017,887	1,278,001	6,076,616	500,000	8,872,504
Cash and cash equivalents	1,202,454	-	-	-	1,202,454
Subscriptions due from unit holders	25,990	-	-	-	25,990
Other receivables and prepayments	110,815	32,748	49,457	68,196	261,215
	2,957,206	1,310,749	7,127,773	8,514,564	19,910,291
Financial Liabilities					
Bank overdraft	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	(42,393)	-	-	-	(42,393)
Accrued expenses	(5,000)	(9,376)	-	-	(14,376)
Net assets due to holders of redeemable participating shares	(19,853,522)	-	-	-	(19,853,522)
	(19,900,916)	(9,376)	-	-	(19,910,291)
Liquidity gap	(16,943,710)	1,301,373	7,127,773	8,514,564	-

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2020	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	No stated maturity	Total
Oasis Crescent Global Variable Balanced Fund	US\$	US\$	US\$	US\$	US\$	US\$
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	4,997,537	4,997,537
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-	-
Term deposits	761,864	-	834,911	-	-	1,596,775
Cash and cash equivalents	783,431	-	-	-	-	783,431
Subscriptions due from unit holders	239	-	-	-	-	239
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	55,158	-	6,338	2,038	-	63,534
	1,600,692	-	841,249	2,038	4,997,537	7,441,516
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(14,742)	-	-	-	-	(14,742)
Accrued expenses	(7,527)	(1,820)	-	-	-	(9,347)
Net assets due to holders of redeemable participating shares	(7,417,427)	-	-	-	-	(7,417,427)
	(7,439,696)	(1,820)	-	-	-	(7,441,516)
Liquidity gap	(5,839,004)	(1,820)	841,249	2,038	4,997,537	-
As at 31 March 2019						
Oasis Crescent Global Variable Balanced Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	5,568,007	5,568,007
Fixed income securities measured at fair value through other comprehensive income	-	-	502,284	-	-	502,284
Term deposits	745,543	-	861,240	-	-	1,606,783
Cash and cash equivalents	661,950	-	-	-	-	661,950
Subscriptions due from unit holders	13,053	-	-	-	-	13,053
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	42,732	-	9,994	-	-	52,726
	1,463,278	-	1,373,517	-	5,568,007	8,404,803
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(17,199)	-	-	-	-	(17,199)
Accrued expenses	(8,064)	(857)	-	-	-	(8,921)
Net assets due to holders of redeemable participating shares	(8,378,683)	-	-	-	-	(8,378,683)
	(8,403,946)	(857)	-	-	-	(8,404,803)
Liquidity gap	(6,940,667)	(857)	1,373,517	-	5,568,007	-

The liquidity gap identified above is managed by liquidation of the financial assets. While the expectation is that these assets will be held over the medium to long term in line with the Sub-Funds' investment objectives, these assets are readily convertible to cash and cash equivalents if required.

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.5 Capital Risk Management

The capital of the Sub-Funds is represented by the net assets attributable to holders of redeemable shares. The net assets attributable to holders of redeemable shares can change on a daily basis as the Sub-Funds are subject to daily subscriptions and redemptions at the discretion of shareholders, as well as changes due to the Sub-Funds performance. The Administrator and Investment Manager monitor capital on the basis of the net assets attributable to redeemable shareholders.

4. Soft Commissions

The Company, or the Manager or Investment Manager on behalf of the Company, did not enter into any soft commission arrangements during the financial year under review (31 March 2019: Nil).

5. Critical accounting estimates, and judgements in applying accounting policies

The Company makes estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial year. Estimates are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Valuation of financial instruments

The Company's accounting policy on fair value measurements is disclosed in note 2.2(b). The Company measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements.

Level 1 - Quoted price (unadjusted) in an active market for an identical instrument.

Level 2 - Valuation techniques based on observable inputs, either directly (i.e. as prices) or indirectly (i.e. derived from prices). This category includes instruments valued using: quoted prices in active markets for similar instruments; quoted prices for identical or similar instruments in markets that are considered less than active; or other valuation techniques for which all significant inputs are directly or indirectly observable from market data.

Level 3 - Valuation techniques using significant unobservable inputs. This category includes all instruments for which the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the instrument's valuation.

Refer to note 10 for detailed disclosures on the valuation of financial instruments relating to the respective Sub-Funds.

Fair values of financial assets and financial liabilities that are traded in active markets are based on quoted prices or dealer price quotations.

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Notes to the financial statements (continued)

6. Investment income

Year Ended 31 March 2020

	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash and deposits	405,554	53,810	41,110	48,008	-	-	246,470	16,155
Fixed income securities	2,614,023	467,048	165,916	1,589,133	58,560	-	330,296	3,071
	3,019,576	520,858	207,026	1,637,141	58,560	-	576,765	19,226

Year Ended 31 March 2019

	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash and deposits	267,244	33,246	29,316	16,369	-	-	173,238	15,075
Fixed income securities	2,411,412	336,992	92,952	1,584,106	58,560	-	328,518	10,284
	2,678,656	370,238	122,268	1,600,475	58,560	-	501,757	25,359

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

The investment income includes profit / income on Shari'ah compliant investments and term deposits with Islamic financial institutions. The investment income is disclosed net of incidental non-permissible income that might have been received. Non-permissible income is cleansed from the net asset value of the Company on a daily basis where applicable.

Although the Company will continue to endeavour to avoid investments that will produce non-permissible income, it remains an inevitable part of investing in conventional markets. Such non-permissible income received of this nature is immediately recorded as payable to a charity, chosen by the Directors in terms of the Company's Prospectus.

7. Dividend income

Year Ended 31 March 2020

	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Equity securities	11,561,247	7,120,644	3,998,753	-	659,963	519,923	-	173,111

Year Ended 31 March 2019

	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Equity securities	11,820,792	6,703,832	4,466,277	40,095	667,228	480,735	-	146,093

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

7. Dividend income (continued)

Dividend income consists of income from equity securities and from distributions on collective investments schemes. Dividend income includes only income that is permissible in terms of the Company's Shari'ah compliance objectives. Any non-permissible dividend received is immediately recorded as payable to a charity, chosen by the Directors in terms of the Company's Prospectus.

8. Withholding tax expense

The Company is exempt from paying certain income taxes under the current system of taxation in Ireland. Certain dividend and interest income received by the Sub-Funds are subject to withholding tax imposed in the country of origin. During the financial year the average withholding tax rate of the Company was 13.79 percent (31 March 2019: 13.14 percent).

9. Accounts receivable/payable - Investment sales/purchases

	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
As at 31 March 2020								
Accounts receivable - Investment sales								
Sales transactions awaiting settlement	284,918	-	284,918	-	-	-	-	-
Accounts payable - Investment purchases								
Purchase transactions awaiting settlement	-	-	-	-	-	-	-	-
As at 31 March 2019								
Accounts receivable - Investment sales								
Sales transactions awaiting settlement	181,614	181,614	-	-	-	-	-	-
Accounts payable - Investment purchases								
Purchase transactions awaiting settlement	-	-	-	-	-	-	-	-

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

In accordance with the Company's policy of trade date accounting in the ordinary course of business sale and purchase transactions, sales/purchases transactions awaiting settlement represent amounts receivable/payable for securities sold/purchased, but not yet settled as at the reporting date.

10. Financial assets

Fair value of financial instruments

The following tables show financial instruments recognised at fair value, analysed between those whose fair value is based on:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices).

Level 3 - Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT GLOBAL EQUITY FUND	31 March 2020			
	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
At 1 April 2019	233,805,836	-	818,667	234,624,503
Additions at book value	18,696,595	-	-	18,696,595
Disposals at book value	(32,674,506)	-	-	(32,674,506)
Fair value movements on financial assets	(28,540,500)	-	-	(28,540,500)
At 31 March 2020	191,287,425	-	818,667	192,106,092

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	31 March 2019			
	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
At 1 April 2018	240,695,711	-	6,469,610	247,165,321
Additions at book value	26,061,950	-	-	26,061,950
Disposals at book value	(40,535,000)	-	-	(40,535,000)
Transfers between level 1 and 3*	6,102,435	-	(6,102,435)	-
Fair value movements on financial assets	1,480,740	-	451,492	1,932,232
At 31 March 2019	233,805,836	-	818,667	234,624,503

*Jupiter Mines security listed with Australian Securities Exchange on 18 April 2018.

Gains and losses from investment securities comprise:

- disposal of level 3 securities
- disposal of other securities

31 March 2020	31 March 2019
-	-
6,009,698	(4,244,696)

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	31 March 2020			
	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
At 1 April 2019	90,891,532	-	-	90,891,532
Additions at book value	15,114,296	-	-	15,114,296
Disposals at book value	(18,999,982)	-	-	(18,999,982)
Fair value movements on financial assets	(23,245,335)	-	-	(23,245,335)
At 31 March 2020	63,760,511	-	-	63,760,510

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	31 March 2019			
	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
At 1 April 2018	90,423,414	-	-	90,423,414
Additions at book value	13,920,378	-	-	13,920,378
Disposals at book value	(8,556,095)	-	-	(8,556,095)
Fair value movements on financial assets	(4,896,165)	-	-	(4,896,165)
At 31 March 2019	90,891,532	-	-	90,891,532

Gains and losses from investment securities comprise:

- disposal of level 3 securities
- disposal of other securities

31 March 2020	31 March 2019
-	-
(1,058,541)	(865,178)

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

31 March 2020				
OASIS CRESCENT GLOBAL INCOME FUND	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
At 1 April 2019	40,154,979	-	-	40,154,979
Additions at book value	11,681,038	-	-	11,681,038
Disposals at book value	(13,499,752)	-	-	(13,499,752)
Fair value movements on financial assets	311,518	-	-	311,518
At 31 March 2020	38,647,783	-	-	38,647,783
31 March 2019				
At 1 April 2018	38,586,841	-	-	38,586,841
Additions at book value	8,292,612	-	-	8,292,612
Disposals at book value	(6,575,697)	-	-	(6,575,697)
Fair value movements on financial assets	(148,777)	-	-	(148,777)
At 31 March 2019	40,154,979	-	-	40,154,979
Gains and losses from investment securities comprise:				
– disposal of level 3 securities	31 March 2020		31 March 2019	
	-		-	
– disposal of other securities	(1,134,756)		(53,456)	
31 March 2020				
OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	Level 1	Level 2*	Level 3	Total
	US\$	US\$	US\$	US\$
At 1 April 2019	6,814,427	17,919,791	-	24,734,218
Additions at book value	555,155	1,995,913	-	2,551,068
Disposals at book value	(527,713)	(3,598,124)	-	(4,125,837)
Fair value movements on financial assets	(781,611)	(1,382,570)	-	(2,164,181)
At 31 March 2020	6,060,258	14,935,009	-	20,995,267
31 March 2019				
At 1 April 2018	6,936,494	17,843,856	-	24,780,350
Additions at book value	786,336	6,762,022	-	7,548,358
Disposals at book value	(760,086)	(6,426,345)	-	(7,186,431)
Fair value movements on financial assets	(148,317)	(259,742)	-	(408,059)
At 31 March 2019	6,814,427	17,919,791	-	24,734,218
Gains and losses from investment securities comprise:				
	31 March 2020		31 March 2019	
– disposal of level 3 securities	-		-	
– disposal of other securities	265,030		(123,732)	

*Included in Level 2 in the financial assets for Oasis Crescent Global Low Equity Balanced Fund is an amount of US\$4,236,676 (31 March 2019: US\$4,946,661) invested in Oasis Crescent Global Equity Fund, an amount of US\$2,407,922 (31 March 2019: US\$3,100,174) invested in Oasis Crescent Global Property Equity Fund, an amount of US\$4,137,028 (31 March 2019: US\$4,961,752) invested in Oasis Crescent Global Income Fund and an amount of US\$4,153,384 (31 March 2019: US\$4,911,203) invested in Oasis Crescent Global Short Term Income Fund, all of which are Sub-Funds of the Company.

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

31 March 2020				
OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	Level 1 US\$	Level 2* US\$	Level 3 US\$	Total US\$
At 1 April 2019	5,429,802	13,096,820	-	18,526,622
Additions at book value	558,929	2,466,169	-	3,025,098
Disposals at book value	(479,674)	(3,182,638)	-	(3,662,312)
Fair value movements on financial assets	(677,251)	(961,442)	-	(1,638,693)
At 31 March 2020	4,831,806	11,418,909	-	16,250,715
31 March 2019				
At 1 April 2018	5,635,339	12,641,005	-	18,276,344
Additions at book value	549,095	5,235,872	-	5,784,967
Disposals at book value	(705,102)	(4,615,117)	-	(5,320,219)
Fair value movements on financial assets	(49,530)	(164,940)	-	(214,470)
At 31 March 2019	5,429,802	13,096,820	-	18,526,622

Gains and losses from investment securities comprise:

	31 March 2020	31 March 2019
– disposal of level 3 securities	-	-
– disposal of other securities	174,034	23,130

*Included in Level 2 in the financial assets for Oasis Crescent Global Medium Equity Balanced Fund is an amount of US\$3,341,561 (31 March 2019: US\$3,718,988) invested in Oasis Crescent Global Equity Fund, an amount of US\$1,519,180 (31 March 2019: US\$1,956,065) invested in Oasis Crescent Global Property Fund, an amount of US\$3,273,129 (31 March 2019: US\$3,412,833) invested in Oasis Crescent Global Income Fund and an amount of US\$3,285,038 (31 March 2019: US\$3,701,267) invested in Oasis Crescent Global Short Term Income Fund, all of which are Sub-Funds of the Company.

31 March 2020				
OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
At 1 April 2019	9,548,128	-	-	9,548,128
Additions at book value	5,495,479	-	-	5,495,479
Disposals at book value	(5,214,190)	-	-	(5,214,190)
Fair value movements on financial assets	64,897	-	-	64,897
At 31 March 2020	9,894,313	-	-	9,894,313
31 March 2019				
At 1 April 2018	-	-	-	-
Additions at book value	17,868,025	-	-	17,868,025
Disposals at book value	(8,315,720)	-	-	(8,315,720)
Fair value movements on financial assets	(4,177)	-	-	(4,177)
At 31 March 2019	9,548,128	-	-	9,548,128

Gains and losses from investment securities comprise:

	31 March 2020	31 March 2019
– disposal of level 3 securities	-	-
– disposal of other securities	(4,198)	(23,983)

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT VARIABLE BALANCED FUND	31 March 2020			
	Level 1 US\$	Level 2* US\$	Level 3 US\$	Total US\$
At 1 April 2019	4,234,046	1,836,246	-	6,070,292
Additions at book value	974,153	125,747	-	1,099,900
Disposals at book value	(656,849)	-	-	(656,849)
Fair value movements on financial assets	(1,313,400)	(202,406)	-	(1,515,806)
At 31 March 2020	3,237,950	1,759,587	-	4,997,537

OASIS CRESCENT VARIABLE BALANCED FUND	31 March 2019			
	Level 1 US\$	Level 2* US\$	Level 3 US\$	Total US\$
At 1 April 2018	4,678,505	1,707,025	-	6,385,530
Additions at book value	1,113,491	319,818	-	1,433,309
Disposals at book value	(1,161,911)	(173,243)	-	(1,335,154)
Fair value movements on financial assets	(396,039)	(17,354)	-	(413,393)
At 31 March 2019	4,234,046	1,836,246	-	6,070,292

Gains and losses from investment securities comprise:	31 March 2020		31 March 2019	
- disposal of level 3 securities		-		-
- disposal of other securities		19,238		(234,120)

*Included in Level 2 in the financial assets for Oasis Crescent Global Variable Balanced Fund is an amount of US\$1,214,457 (31 March 2019: US\$1,238,584) invested in Oasis Crescent Global Equity Fund, an amount of US\$203,210 (31 March 2019: US\$262,728) invested in Oasis Crescent Global Property Equity Fund, an amount of US\$160,401 (31 March 2019: US\$157,655) invested in Oasis Crescent Global Income Fund and an amount of US\$181,880 (31 March 2019: US\$177,278) invested in Oasis Crescent Global Short Term Income Fund, all of which are Sub-Funds of the Company.

An overview of the currency exposure relating to financial assets is included in note 3.2.3.

There were no financial assets pledged as collateral for liabilities in the current financial year (31 March 2019: \$Nil).

When fair values of listed equity and debt securities at the reporting date are based on quoted market prices or binding dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs, the instruments are included within Level 1 of the hierarchy.

For all other financial instruments, fair value is determined using valuation techniques. Valuation techniques include net present value techniques, comparison to similar instruments for which market observable prices exist and other relevant valuation models. For those financial instruments where inputs into models are market observable they are included in Level 2. Instruments included in Level 3 include those for which there is currently no active market. In valuing such instruments the Company uses a discount factor to the independent valuation. Some of the inputs to that model may not be market observable and are therefore estimated based on assumptions.

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

Level 3 valuations are reviewed on a regular basis by the Investment Manager's valuation committee who report to the Board of Directors. The committee considers the appropriateness of the valuation model inputs, as well as the valuation result using various valuation methods and techniques generally recognised as standard within the industry. In selecting the most appropriate valuation model the committee performs back testing and considers which model's results have historically aligned most closely to actual market transactions.

Sensitivity analysis - Level 3 instruments

Based on the inputs used in the valuation of the level 3 instruments, if there was a change in the key threshold for inputs (mining production and commodity prices for the commodities mined by the companies in question) that may result in a potential increase or decrease of 1% in valuation for the Level 3 investments, the impact on the Oasis Crescent Global Equity Fund will result in an increase in the total assets of 0.004% (31 March 2019: 0.004%) in the best case scenario, and a decrease of 0.004% (31 March 2019: 0.004%) in the worst case scenario.

The Level 3 equities as disclosed above consist of positions in Sedibelo Platinum Mines Ltd (previously Platmin Limited).

Sedibelo Platinum Mines Ltd: At 31 March 2020, the share was valued at a share price of ZAR1.07 per share (delisted) (31 March 2019: ZAR0.87). The valuation for this share is derived from through-the-cycle commodity price assumptions and compared to the valuation placed on the asset by the holding company, Gemfields Group Ltd.

Assets and liabilities not carried at fair value but for which fair value is disclosed

The following table analyses within the fair value hierarchy the Company's assets and liabilities (by class) not measured at fair value but for which fair value is disclosed.

Impairment of equity investments

The Company determines that equity investments measured at fair value through profit or loss are impaired when there has been a significant or prolonged decline in the fair value below the cost of the investment. This determination of what is significant or prolonged requires judgement. In making this judgement, the Company evaluates among other factors, the normal volatility in share price, the financial health of the investee, industry and sector performance, changes in technology, and operational and financing cash flow.

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT GLOBAL EQUITY FUND	31 March 2020			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	1,279,608	-	-	1,279,608
Cash and cash equivalents	4,804,033	-	-	4,804,033
Subscriptions due from unit holders	-	961,813	-	961,813
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	2,001,199	-	2,001,199
	<u>6,083,641</u>	<u>2,963,012</u>	<u>-</u>	<u>9,046,653</u>
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	781,030	-	781,030
Accrued expenses	-	470,225	-	470,225
Net assets attributable to holders of redeemable participating shares	-	199,901,490	-	199,901,490
	<u>-</u>	<u>201,152,745</u>	<u>-</u>	<u>201,152,745</u>

OASIS CRESCENT GLOBAL EQUITY FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	2,499,990	-	-	2,499,990
Cash and cash equivalents	5,199,993	-	-	5,199,993
Subscriptions due from unit holders	-	63,662	-	63,662
Accounts receivable - Investment sales	-	181,614	-	181,614
Other receivables and prepayments	-	1,256,425	-	1,256,425
	<u>7,699,983</u>	<u>1,501,701</u>	<u>-</u>	<u>9,201,684</u>
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	693,639	-	693,639
Accrued expenses	-	512,888	-	512,888
Net assets attributable to holders of redeemable participating shares	-	242,619,660	-	242,619,660
	<u>-</u>	<u>243,826,186</u>	<u>-</u>	<u>243,826,187</u>

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	31 March 2020			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	1,029,352	-	-	1,029,352
Cash and cash equivalents	6,217,762	-	-	6,217,762
Subscriptions due from unit holders	-	97,799	-	97,799
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	1,001,950	-	1,001,950
	<u>7,247,114</u>	<u>1,099,749</u>	<u>-</u>	<u>8,346,863</u>
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	531,467	-	531,467
Accrued expenses	-	192,966	-	192,966
Net assets attributable to holders of redeemable participating shares	-	71,667,858	-	71,667,858
	<u>-</u>	<u>72,392,291</u>	<u>-</u>	<u>72,392,291</u>

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	1,757,341	-	-	1,757,341
Cash and cash equivalents	5,018,510	-	-	5,018,510
Subscriptions due from unit holders	-	26,618	-	26,618
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	642,061	-	642,061
	<u>6,775,851</u>	<u>668,679</u>	<u>-</u>	<u>7,444,530</u>
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	454,577	-	454,577
Accrued expenses	-	210,684	-	210,684
Net assets attributable to holders of redeemable participating shares	-	97,670,801	-	97,670,801
	<u>-</u>	<u>98,336,062</u>	<u>-</u>	<u>98,336,062</u>

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT GLOBAL INCOME FUND	31 March 2020			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	3,208,695	-	-	3,208,695
Cash and cash equivalents	2,557,396	-	-	2,557,396
Subscriptions due from unit holders	-	120,317	-	120,317
Other receivables and prepayments	-	528,778	-	528,778
	5,766,091	649,095	-	6,415,186
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	89,468	-	89,468
Accrued expenses	-	29,512	-	29,512
Net assets attributable to holders of redeemable participating shares	-	44,943,989	-	44,943,989
	-	45,062,969	-	45,062,969

OASIS CRESCENT GLOBAL INCOME FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	759,337	-	-	759,337
Cash and cash equivalents	2,382,576	-	-	2,382,576
Subscriptions due from unit holders	-	42,453	-	42,453
Other receivables and prepayments	-	534,961	-	534,961
	3,141,913	577,414	-	3,719,327
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	103,989	-	103,989
Accrued expenses	-	25,540	-	25,540
Net assets attributable to holders of redeemable participating shares	-	43,744,775	-	43,744,775
	-	43,874,304	-	43,874,304

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

	31 March 2020			
OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	977,993	-	-	977,993
Subscriptions due from unit holders	-	814	-	814
Other receivables and prepayments	-	73,596	-	73,596
	977,993	74,410	-	1,052,403
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	41,896	-	41,896
Accrued expenses	-	65,706	-	65,706
Net assets attributable to holders of redeemable participating shares	-	21,940,068	-	21,940,068
	-	22,047,670	-	22,047,670

	31 March 2019			
OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	367,859	-	-	367,859
Subscriptions due from unit holders	-	6	-	6
Other receivables and prepayments	-	72,205	-	72,205
	367,859	72,211	-	440,070
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	43,502	-	43,502
Accrued expenses	-	67,373	-	67,373
Net assets attributable to holders of redeemable participating shares	-	25,063,413	-	25,063,413
	-	25,174,288	-	25,174,288

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

	31 March 2020			
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND				
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	1,131,510	-	-	1,131,510
Subscriptions due from unit holders	-	10,608	-	10,608
Other receivables and prepayments	-	48,183	-	48,183
	1,131,510	58,791	-	1,190,301
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	25,893	-	25,893
Accrued expenses	-	42,607	-	42,607
Net assets attributable to holders of redeemable participating shares	-	17,372,516	-	17,372,516
	-	17,441,016	-	17,441,016
31 March 2019				
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND				
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	398,848	-	-	398,848
Subscriptions due from unit holders	-	13,764	-	13,764
Other receivables and prepayments	-	44,512	-	44,512
	398,848	58,276	-	457,124
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	17,707	-	17,707
Accrued expenses	-	47,398	-	47,398
Net assets attributable to holders of redeemable participating shares	-	18,918,640	-	18,918,640
	-	18,983,745	-	18,983,745

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

	31 March 2020			
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND				
Assets				
Term deposits	7,960,181	-	-	7,960,181
Cash and cash equivalents	680,708	-	-	680,708
Subscriptions due from unit holders	-	118,350	-	118,350
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	795,556	-	795,556
	8,640,889	913,906	-	9,554,795
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	30,808	-	30,808
Accrued expenses	-	15,271	-	15,271
Net assets attributable to holders of redeemable participating shares	-	19,403,029	-	19,403,029
	-	19,449,108	-	19,449,108
31 March 2019				
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND				
Assets				
Term deposits	8,872,504	-	-	8,872,504
Cash and cash equivalents	1,202,454	-	-	1,202,454
Subscriptions due from unit holders	-	25,990	-	25,990
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	261,215	-	261,215
	10,074,958	287,205	-	10,362,163
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	42,393	-	42,393
Accrued expenses	-	14,376	-	14,376
Net assets attributable to holders of redeemable participating shares	-	19,853,522	-	19,853,522
	-	19,910,291	-	19,910,291

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT VARIABLE BALANCED FUND	31 March 2020			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	1,596,775	-	-	1,596,775
Cash and cash equivalents	783,431	-	-	783,431
Subscriptions due from unit holders	-	239	-	239
Other receivables and prepayments	-	63,534	-	63,534
	<u>2,380,206</u>	<u>63,773</u>	<u>-</u>	<u>2,443,979</u>
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	14,742	-	14,742
Accrued expenses	-	9,347	-	9,347
Net assets attributable to holders of redeemable participating shares	<u>-</u>	<u>7,417,428</u>	<u>-</u>	<u>7,417,428</u>
	<u>-</u>	<u>7,441,517</u>	<u>-</u>	<u>7,441,517</u>
OASIS CRESCENT VARIABLE BALANCED FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	1,606,783	-	-	1,606,783
Cash and cash equivalents	661,950	-	-	661,950
Subscriptions due from unit holders	-	13,053	-	13,053
Other receivables and prepayments	-	52,726	-	52,726
	<u>2,268,733</u>	<u>65,779</u>	<u>-</u>	<u>2,334,512</u>
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	17,199	-	17,199
Accrued expenses	-	8,921	-	8,921
Net assets attributable to holders of redeemable participating shares	<u>-</u>	<u>8,378,684</u>	<u>-</u>	<u>8,378,684</u>
	<u>-</u>	<u>8,404,804</u>	<u>-</u>	<u>8,404,804</u>

The assets and liabilities included in the above table are carried at amortised cost; their carrying values are a reasonable approximation of fair value. Cash and cash equivalents include cash in hand, deposits held with banks and other short-term investments in an active market.

Amounts due from brokers and other receivables include the contractual amounts for settlement of trades and other obligations due to the Company. Amounts due to brokers and accruals represent the contractual amounts and obligations due by the Company for settlement of trades and expenses.

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

The puttable value of redeemable shares is calculated based on the net difference between total assets and all other liabilities of the Sub-Fund in accordance with the Company's Prospectus. These shares are not traded on an active market. A demand feature is attached to these shares, as they are redeemable at the holder's option and can be put back to the Company at any dealing date for cash equal to a proportionate share of the Sub-Fund's net asset value attributable to the share class. The fair value is based on the amount payable on demand, discounted from the first date that the amount could be required to be paid. The impact of discounting in this instance is not material. As such, Level 2 is deemed to be the most appropriate categorisation for net assets attributable to holders of redeemable shares.

11. Impairment of financial assets

Financial assets are impaired in accordance with the requirements of IFRS 9 and is based on the classification of the financial instrument.

12. Share capital

The authorised share capital of the Company is US\$40,000 divided into 40,000 Subscriber shares of US\$1 each and 100,000,000,000 redeemable participating shares of no par value.

Subscriber shares issued amount to US\$40,000, being 40,000 Subscriber shares of US\$1 each, 25% paid. The subscriber shares do not form part of the Net Asset Value of the Company and are thus disclosed in the financial statements by way of this note only. The subscriber shares are beneficially owned by Oasis Group Holdings (Pty) Ltd. In the opinion of the Directors, this disclosure reflects the nature of the Company's business as an investment fund. The proceeds on the issue of the Subscriber shares are invested within Oasis Crescent Global Equity Fund, as more fully disclosed in Note 15.

Redeemable participating shares

All issued shares are fully paid and Class A (US\$) Shares (Dist) of Oasis Crescent Global Equity Fund, Oasis Crescent Global Property Equity Fund, Oasis Crescent Global Income Fund, Oasis Crescent Global Medium Equity Balanced Fund, Class A (GBP) Shares (Dist) Oasis Crescent Variable Balanced and Class A (US\$) Shares (Dist) of Oasis Crescent Global Short Term Income Fund.

The above Sub-Funds have been admitted to the official listing of the stock exchange in Ireland. Class D (US\$) Shares (Dist) of Oasis Crescent Global Low Equity Balanced Fund have also been admitted to the official listing of the stock exchange in Ireland. All classes of redeemable participating shares carry the right to receive notice of, attend or vote at any general meeting of the Company.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

The unitholders are entitled to receive all dividends declared by the Sub-Funds distributing share classes. Upon winding up, the unitholders are entitled to receive any remaining assets after settlement of all liabilities due by the Sub-Funds.

Redeemable participating shares are issued and redeemed at the holder's option at prices based on the value of the Company's net assets at the time of issue/redemption. The issued participating share capital is at all times equal to the net asset value of the Company.

The Sub-Funds strive to invest the subscriptions of redeemable shares in investments that meet the Sub-Fund's investment objectives while maintaining sufficient liquidity to meet shareholder redemptions. The Sub-Funds also invest in short term Shari'ah compliant money market instruments and dispose of investments when necessary to fund redemptions.

The classes of the Sub-Funds are subject to various rates of management and performance fees as follows:

Oasis Crescent Global Equity Fund

Class A	2% of NAV or subject to terms as per an investor / subscriber agreement
Class B	1% of NAV or subject to terms as per an investor / subscriber agreement
Class C	0% of NAV and subject to terms as per subscription agreement
Class D	1.5% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 4% of NAV
Class E	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV
Class F	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV

Oasis Crescent Global Property Equity Fund

Class A	2% of NAV or subject to terms as per an investor / subscriber agreement
Class B	1% of NAV or subject to terms as per an investor / subscriber agreement
Class C	0% of NAV and subject to terms as per subscription agreement
Class D	1.5% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 4% of NAV
Class E	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV
Class F	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV

Oasis Crescent Global Income Fund

Class A	0.5% of NAV or subject to terms as per an investor / subscriber agreement
Class B	0.25% of NAV or subject to terms as per an investor / subscriber agreement
Class C	0% of NAV and subject to terms as per subscription agreement
Class E	0.5% of NAV or subject to terms as per an investor / subscriber agreement
Class F	0.5% of NAV or subject to terms as per an investor / subscriber agreement

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

Oasis Crescent Global Low Equity Balanced Fund

Class A	2% of NAV or subject to terms as per an investor / subscriber agreement
Class B	1% of NAV or subject to terms as per an investor / subscriber agreement
Class C	0% of NAV and subject to terms as per subscription agreement
Class D	1.5% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 4% of NAV
Class E	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV
Class F	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV

Oasis Crescent Global Medium Equity Balanced Fund

Class A	2% of NAV or subject to terms as per an investor / subscriber agreement
Class B	1% of NAV or subject to terms as per an investor / subscriber agreement
Class C	0% of NAV and subject to terms as per subscription agreement
Class D	1.5% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 4% of NAV
Class E	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV
Class F	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV

Oasis Crescent Global Short Term Income Fund

Class A	0.50% of NAV or subject to terms as per a subscription agreement
Class B	0.25% of NAV or subject to terms as per a subscription agreement
Class C	0% of NAV and subject to terms as per a subscription agreement
Class E	0.50% of NAV or subject to terms as per an investor / subscriber agreement
Class F	0.50% of NAV or subject to terms as per an investor / subscriber agreement

*Note the Oasis Crescent Global Short Term Income Fund was launched on 4 May 2018.

Oasis Crescent Variable Balanced Fund

Class A	2% of NAV or subject to terms as per an investor / subscriber agreement
Class B	1% of NAV or subject to terms as per an investor / subscriber agreement
Class C	0% of NAV and subject to terms as per subscription agreement
Class E	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV
Class F	1% of NAV and Performance Fee: 20% per 1% outperformance, with a cap of 3% of NAV

The Investment Manager, with effect from 1 September 2019, waived performance fees on a temporary basis on foot of the recently published requirements of Central Bank of Ireland regarding performance fees.

Each share class of the Sub-Funds above is divided into three currency classes: US Dollar, Euro and Sterling Pound. These classes are further divided into distributing and non-distributing classes. Full details of each share class of the Sub-Funds can be found in the Company's Prospectus.

The initial offering of redeemable participating shares was at a price of US\$10.00 per share for the initial Class of each of the Sub-Funds. Subsequent classes of shares are issued at the prevailing NAV of the Class A shares. The Company has no externally imposed capital requirements. A summary of share movements for the financial year is set out on the following page:

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

	Number of Shares			
	Opening Balance	Issue of redeemable participating shares	Redemption of redeemable participating shares	Closing Balance
Oasis Crescent Global Equity Fund				
Year Ended 31 March 2020				
CLASS A (US\$) SHARES (DIST)	634,269	41,396	(104,228)	571,437
CLASS A (USD) SHARES (ACC)	1,172,336	673,438	(206,256)	1,639,518
CLASS B (US\$) SHARES (DIST)	378,425	6,556	(107,900)	277,081
CLASS B (EUR) SHARES (ACC)	1,606	22,648	(22,648)	1,606
CLASS C (US\$) SHARES (DIST)	297,102	63,639	(46,700)	314,042
CLASS D (US\$) SHARES (DIST)	5,205,186	50,316	(1,068,566)	4,186,936
CLASS D (GBP) SHARES (ACC)	16,578	1,419	(10,426)	7,571
CLASS E (GBP) SHARES (DIST)	132,232	10,965	(13,464)	129,733
CLASS E (USD) SHARES (DIST)	222,825	3,101	(8,052)	217,874
CLASS E (GBP) SHARES (ACC)	-	4,245	-	4,245
CLASS F (GBP) SHARES (DIST)	9,578	1,294	(150)	10,722
CLASS F (GBP) SHARES (ACC)	32,055	20,021	(17,875)	34,201
	8,102,192	899,038	(1,606,266)	7,394,967
Oasis Crescent Global Equity Fund				
Year ended 31 March 2019				
CLASS A (US\$) SHARES (DIST)	678,828	80,201	(124,760)	634,269
CLASS A (USD) SHARES (ACC)	1,362,971	214,880	(405,515)	1,172,336
CLASS B (US\$) SHARES (DIST)	482,082	12,180	(115,837)	378,425
CLASS B (EUR) SHARES (ACC)	1,606	19,281	(19,281)	1,606
CLASS C (US\$) SHARES (DIST)	287,752	47,086	(37,737)	297,102
CLASS D (US\$) SHARES (DIST)	5,459,221	57,333	(311,368)	5,205,186
CLASS D (GBP) SHARES (ACC)	16,391	4,306	(4,119)	16,578
CLASS E (GBP) SHARES (DIST)	128,779	11,242	(7,790)	132,232
CLASS F (GBP) SHARES (DIST)	8,976	3,291	(2,688)	9,578
CLASS F (GBP) SHARES (ACC)	26,380	11,905	(6,231)	32,055
CLASS E (USD) SHARES (DIST)	168,526	56,667	(2,367)	222,825
	8,621,512	518,372	(1,037,692)	8,102,193
Oasis Crescent Global Property Equity Fund				
Year Ended 31 March 2020				
CLASS A (US\$) SHARES (DIST)	661,048	138,002	(48,688)	750,362
CLASS A (USD) SHARES (ACC)	1,056,176	150,555	(255,890)	950,840
CLASS B (US\$) SHARES (DIST)	3,437,205	85,621	-	3,522,825
CLASS C (US\$) SHARES (DIST)	866,896	30,437	-	897,333
CLASS D (US\$) SHARES (DIST)	3,925,355	90,006	(418,947)	3,596,414
CLASS D (GBP) SHARES (DIST)	7,097	134	(24)	7,207
CLASS E (GBP) SHARES (DIST)	200,227	18,608	(18,197)	200,638
CLASS F (GBP) SHARES (DIST)	44,274	1,538	(12,421)	33,392
CLASS F (GBP) SHARES (ACC)	54,652	15,992	(16,181)	54,463
CLASS E (USD) SHARES (DIST)	582,024	15,569	-	597,593
	10,834,953	546,461	(770,347)	10,611,066

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

	Number of Shares			
	Opening Balance	Issue of redeemable participating shares	Redemption of redeemable participating shares	Closing Balance
Oasis Crescent Global Property Equity Fund				
Year ended 31 March 2019				
CLASS A (US\$) SHARES (DIST)	554,382	142,311	(35,645)	661,048
CLASS A (USD) SHARES (ACC)	933,474	219,860	(97,158)	1,056,176
CLASS B (US\$) SHARES (DIST)	3,343,018	94,186	-	3,437,205
CLASS C (US\$) SHARES (DIST)	807,627	59,269	-	866,896
CLASS D (US\$) SHARES (DIST)	4,101,728	95,996	(272,369)	3,925,355
CLASS D (GBP) SHARES (DIST)	7,395	1,692	(1,990)	7,097
CLASS E (GBP) SHARES (DIST)	187,116	34,161	(21,050)	200,227
CLASS F (GBP) SHARES (DIST)	47,171	1,645	(4,542)	44,274
CLASS F (GBP) SHARES (ACC)	56,164	19,561	(21,074)	54,652
CLASS E (USD) SHARES (DIST)	444,250	137,774	-	582,024
	10,482,325	806,457	(453,829)	10,834,953
Oasis Crescent Global Income Fund				
Year Ended 31 March 2020				
CLASS A (USD) SHARES (DIST)	1,903,018	75,294	(16,557)	1,961,756
CLASS A (USD) SHARES (ACC)	372,785	145,561	(23,805)	494,541
CLASS A (EUR) SHARES (ACC)	30,888	9,647	(9,647)	30,888
CLASS B (USD) SHARES (DIST)	613	19	-	632
CLASS C (USD) SHARES (DIST)	1,151,686	142,664	(323,921)	970,429
CLASS E (GBP) SHARES (DIST)	256,518	44,837	(27,844)	273,512
CLASS E(USD) SHARES (DIST)	219,452	61,616	(41,646)	239,422
CLASS F (GBP) SHARES (DIST)	37,386	61,268	(17,569)	81,086
CLASS F (GBP) SHARES (ACC)	93,547	115,380	(57,112)	151,815
	4,065,894	656,287	(518,101)	4,204,081
Oasis Crescent Global Income Fund				
Year ended 31 March 2019				
CLASS A (USD) SHARES (DIST)	1,847,813	60,786	(5,581)	1,903,018
CLASS A (USD) SHARES (ACC)	261,439	133,568	(22,222)	372,785
CLASS A (EUR) SHARES (ACC)	38,202	21,495	(28,809)	30,888
CLASS B (USD) SHARES (DIST)	593	20	-	613
CLASS C (USD) SHARES (DIST)	1,167,032	95,377	(110,723)	1,151,686
CLASS E (GBP) SHARES (DIST)	233,471	27,164	(4,116)	256,518
CLASS E(USD) SHARES (DIST)	224,629	7,409	(12,586)	219,452
CLASS F (GBP) SHARES (DIST)	17,842	20,712	(1,168)	37,386
CLASS F (GBP) SHARES (ACC)	75,780	37190.832	(19,424)	93,547
	3,866,803	403,722	(204,629)	4,065,894

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

Oasis Crescent Global Low Equity Balanced Fund Year Ended 31 March 2020	Number of Shares			Closing Balance
	Opening Balance	Issue of redeemable participating shares	Redemption of redeemable participating shares	
CLASS A (USD) SHARES (DIST)	3,215	19	-	3,234
CLASS A (USD) SHARES (ACC)	20,121	2,080	(6,018)	16,183
CLASS B (US\$) SHARES (DIST)	5,675	90	-	5,766
CLASS B (USD) SHARES (ACC)	5,000	-	-	5,000
CLASS B (GBP) SHARES (DIST)	3,426	54	-	3,480
CLASS B (GBP) SHARES (ACC)	4,890	-	(245)	4,645
CLASS B (EUR) SHARES (ACC)	2,506	-	-	2,506
CLASS C (US\$) SHARES (DIST)	6,054	157	-	6,212
CLASS C (US\$) SHARES (ACC)	11,923	-	-	11,923
CLASS C (GBP) SHARES (DIST)	3,654	95	-	3,749
CLASS C (GBP) SHARES (ACC)	3,019	-	-	3,019
CLASS D (US\$) SHARES (ACC)	70,288	-	(8,484)	61,805
CLASS D (US\$) SHARES (DIST)	989,791	9,284	(60,681)	938,394
CLASS D (GBP) SHARES (ACC)	9,654	983	(1,985)	8,652
CLASS D (GBP) SHARES (DIST)	18,769	108	(10)	18,867
CLASS E (GBP) SHARES (DIST)	93,505	5,130	(12,416)	86,219
CLASS F (GBP) SHARES (ACC)	66,566	5,624	(5,176)	67,014
CLASS F (GBP) SHARES (DIST)	12,260	2,246	(12,953)	1,553
CLASS E (USD) SHARES (DIST)	679,994	10,565	(28,568)	661,991
	2,010,312	36,435	(136,536)	1,910,212

Year ended 31 March 2019				
CLASS A (USD) SHARES (DIST)	3,196	19	-	3,215
CLASS A (USD) SHARES (ACC)	21,620	3,521	(5,020)	20,121
CLASS B (US\$) SHARES (DIST)	5,585	91	-	5,675
CLASS B (USD) SHARES (ACC)	5,000	-	-	5,000
CLASS B (GBP) SHARES (DIST)	3,371	55	-	3,426
CLASS B (GBP) SHARES (ACC)	4,890	-	-	4,890
CLASS B (EUR) SHARES (ACC)	2,506	-	-	2,506
CLASS C (US\$) SHARES (DIST)	5,896	157	-	6,054
CLASS C (US\$) SHARES (ACC)	11,923	-	-	11,923
CLASS C (GBP) SHARES (DIST)	3,559	94	-	3,654
CLASS C (GBP) SHARES (ACC)	3,019	-	-	3,019
CLASS D (US\$) SHARES (ACC)	118,247	-	(47,958)	70,288
CLASS D (US\$) SHARES (DIST)	988,810	6,438	(5,457)	989,791
CLASS D (GBP) SHARES (ACC)	9,688	-	(33)	9,654
CLASS D (GBP) SHARES (DIST)	21,728	-	(2,958)	18,769
CLASS E (GBP) SHARES (DIST)	109,232	1,171	(16,898)	93,505
CLASS F (GBP) SHARES (ACC)	55,964	18,786	(8,184)	66,566
CLASS F (GBP) SHARES (DIST)	5,737	7,070	(547)	12,260
CLASS E (USD) SHARES (DIST)	669,114	10,880	-	679,994
	2,049,085	48,282	(87,055)	2,010,312

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

Oasis Crescent Global Medium Equity Balanced Fund Year Ended 31 March 2020	Number of Shares			Closing Balance
	Opening Balance	Issue of redeemable participating shares	redeemable participating shares	
CLASS A (US\$) SHARES (DIST)	112,731	1,357	(24,215)	89,874
CLASS A (USD) SHARES (ACC)	67,632	11,238	(4,858)	74,011
CLASS D (US\$) SHARES (DIST)	464,588	13,486	(170,393)	307,680
CLASS D (US\$) SHARES (ACC)	33,356	438	(11,812)	21,982
CLASS D (GBP) SHARES (DIST)	14,833	21	(2,901)	11,952
CLASS E (GBP) SHARES (DIST)	102,298	67,125	(23,025)	146,398
CLASS F (GBP) SHARES (DIST)	3,710	24,254	(273)	27,690
CLASS F (GBP) SHARES (ACC)	151,043	33,230	(49,066)	135,208
CLASS E (USD) SHARES (DIST)	488,478	101,057	(14)	589,521
CLASS E (USD) SHARES (ACC)	409	-	-	409
CLASS E (GBP) SHARES (ACC)	495	-	-	495
	1,439,572	252,207	(286,558)	1,405,220

Oasis Crescent Global Medium Equity Balanced Fund Year ended 31 March 2019

CLASS A (US\$) SHARES (DIST)	48,969	63,763	-	112,731
CLASS A (USD) SHARES (ACC)	35,628	38,696	(6,693)	67,632
CLASS D (US\$) SHARES (DIST)	659,416	8,532	(203,361)	464,588
CLASS D (US\$) SHARES (ACC)	33,294	175	(113)	33,356
CLASS D (GBP) SHARES (DIST)	29,572	1,178	(15,917)	14,833
CLASS E (GBP) SHARES (DIST)	97,877	23,249	(18,829)	102,298
CLASS F (GBP) SHARES (DIST)	3,547	273	(110)	3,710
CLASS F (GBP) SHARES (ACC)	128,417	48,313	(25,687)	151,043
CLASS E (USD) SHARES (DIST)	356,421	132,112	(55)	488,478
CLASS E (USD) SHARES (ACC)	-	409	-	409
CLASS E (GBP) SHARES (ACC)	-	495	-	495
	1,393,142	317,195	(270,765)	1,439,572

Oasis Crescent Global Short Term Income Fund Year Ended 31 March 2020

CLASS A (US\$) SHARES (DIST)	1,107,339	27,622	-	1,134,961
CLASS C (US\$) SHARES (DIST)	9,680,541	1,174,626	(2,798,321)	8,056,845
CLASS F (GBP) SHARES (DIST)	1,829,257	179,165	(532,932)	1,475,490
CLASS F (GBP) SHARES (ACC)	577,679	728,618	(89,816)	1,216,481
CLASS F (USD) SHARES (DIST)	1,067	26	-	1,092
CLASS F (USD) SHARES (ACC)	5,926	-	(10)	5,916
CLASS E (USD) SHARES (DIST)	7,075,583	1,062,044	(283,098)	7,854,529
	20,277,391	3,172,101	(3,704,177)	19,745,315

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

	Number of Shares			
	Opening Balance	Issue of redeemable participating shares	Redemption of redeemable participating shares	Closing Balance
Oasis Crescent Global Short Term Income Fund				
Year ended 31 March 2019				
CLASS A (US\$) SHARES (DIST)	-	1,685,631	(578,292)	1,107,339
CLASS C (US\$) SHARES (DIST)	-	10,416,025	(735,484)	9,680,541
CLASS F (GBP) SHARES (DIST)	-	1,842,536	(13,279)	1,829,257
CLASS F (GBP) SHARES (ACC)	-	709,265	(131,586)	577,679
CLASS F (USD) SHARES (DIST)	-	1,067	-	1,067
CLASS F (USD) SHARES (ACC)	-	5,947	(21)	5,926
CLASS E (USD) SHARES (DIST)	-	7,177,728	(102,145)	7,075,583
	-	21,838,198	(1,560,807)	20,277,391
Oasis Crescent Global Variable Balanced Fund				
Year Ended 31 March 2020				
CLASS A (GBP) SHARES (DIST)	94,319	108	-	94,427
CLASS A (GBP) SHARES (ACC)	1,927	-	-	1,927
CLASS B (GBP) SHARES (DIST)	1,367	14	-	1,381
CLASS B (GBP) SHARES (ACC)	1,320	-	-	1,320
CLASS C (GBP) SHARES (DIST)	232,677	4,983	-	237,660
CLASS E (GBP) SHARES (DIST)	214,356	43,553	(31,029)	226,881
CLASS F (GBP) SHARES (DIST)	25,903	10,443	(17)	36,329
CLASS F (GBP) SHARES (ACC)	87,553	28,229	(6,564)	109,219
	659,422	87,331	(37,610)	709,143
Oasis Crescent Global Variable Balanced Fund				
Year ended 31 March 2019				
CLASS A (GBP) SHARES (DIST)	94,187	132	-	94,319
CLASS A (GBP) SHARES (ACC)	1,927	-	-	1,927
CLASS B (GBP) SHARES (DIST)	1,353	13	-	1,367
CLASS B (GBP) SHARES (ACC)	1,320	-	-	1,320
CLASS C (GBP) SHARES (DIST)	227,429	5,248	-	232,677
CLASS E (GBP) SHARES (DIST)	203,513	30,671	(19,827)	214,356
CLASS F (GBP) SHARES (DIST)	21,770	7,747	(3,614)	25,903
CLASS F (GBP) SHARES (ACC)	63,549	33,530	(9,526)	87,553
	615,049	77,341	(32,967)	659,422

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

The share classes of the Sub-Funds detailed above have been launched. Details of further share classes which have not yet been launched can be found in the Company's Prospectus.

13. Distribution to unitholders

Year Ended 31 March 2020

	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
Distribution to unitholders	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Dividends declared	5,319,216	2,043,537	2,033,797	1,157,228	267,725	153,471	486,072	88,534
<i>Income Equalisation</i>								
Deducted on cancellation of shares	227,392	151,948	24,158	29,876	5,706	8,258	6,473	973
Received on issue of shares	(222,690)	(121,298)	(12,972)	(58,855)	(1,589)	(10,060)	(15,256)	(2,660)
	5,323,918	2,074,187	2,044,983	1,128,249	271,842	151,669	477,289	86,847

Year Ended 31 March 2019

	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$			
Dividends declared	5,826,756	2,447,329	2,165,875	1,203,212	220,346	103,230	433,473	88,736
<i>Income Equalisation</i>								
Deducted on cancellation of shares	164,829	110,600	18,762	20,047	4,503	5,897	3,806	1,214
Received on issue of shares	(121,908)	(48,382)	(21,425)	(36,093)	(1,436)	(8,026)	(4,347)	(2,200)
	5,869,677	2,509,547	2,163,212	1,187,166	223,412	101,100	432,932	87,750

*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

Income equalisation is disclosed in the Statement of Comprehensive Income and as part of the subscriptions and redemptions in the Statement of Changes in Net Assets.

Dividends declared by the Sub-Funds are either reinvested or paid out in cash at the option of the unitholders. The table on the following page discloses the distribution in cents per share paid during the financial year.

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2020	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Equity Fund			
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	4.619
Class B (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	20.592
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	36.349
Class D (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	12.228
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	16.352
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	19.713
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	16.384
Class A (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	11.108
Class B (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	26.579
Class C (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	41.688
Class D (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	18.309
Class E (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	21.282
Class E (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	25.426
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	21.307
Oasis Crescent Global Property Equity Fund			
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	3.778
Class B (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	5.900
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	8.037
Class D (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	4.834
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	5.882
Class D (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	3.892
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	4.758
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	4.761
Class A (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	2.291
Class B (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	4.603
Class C (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	6.931
Class D (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	2.591
Class D (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	3.443
Class E (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	3.470
Class E (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	4.588
Class F (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	3.471
Class A (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	3.708
Class B (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	5.925
Class C (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	8.154
Class D (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	3.911
Class D (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	4.812
Class E (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	4.809
Class E (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	5.906
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	4.810
Class A (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	3.981
Class B (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	6.198
Class C (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	8.428
Class D (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	3.999
Class D (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	5.086
Class E (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	4.113
Class E (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	6.178
Class F (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	4.087

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2020	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Income Fund			
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	2.397
Class B (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	2.601
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	2.854
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	2.398
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	2.078
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.940
Class A (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	2.563
Class B (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	2.733
Class C (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	2.997
Class E (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	2.565
Class E (GBP) Shares (Dist)	28-Feb-20	02-Mar-20	2.143
Class F (GBP) Shares (Dist)	28-Feb-20	02-Mar-20	2.010
Class A (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	2.506
Class B (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	2.682
Class C (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	2.966
Class E (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	2.504
Class E (GBP) Shares (Dist)	31-Jan-20	03-Feb-20	2.037
Class F (GBP) Shares (Dist)	31-Jan-20	03-Feb-20	1.929
Class A (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	2.543
Class B (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	2.735
Class C (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	3.003
Class E (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	2.052
Class F (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	1.919
Class E (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	2.544
Class A (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	2.489
Class B (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	2.659
Class C (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	2.932
Class E (GBP) Shares (Dist)	30-Nov-19	02-Dec-19	2.059
Class F (GBP) Shares (Dist)	30-Nov-19	02-Dec-19	1.923
Class E (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	2.490
Class A (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	2.453
Class B (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	2.635
Class C (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	2.913
Class E (GBP) Shares (Dist)	31-Oct-19	01-Nov-19	2.037
Class F (GBP) Shares (Dist)	31-Oct-19	01-Nov-19	1.885
Class E (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	2.455
Class A (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	2.565
Class B (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	2.733
Class C (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	3.010
Class E (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	2.570
Class E (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.230
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.088
Class A (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	2.490
Class B (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	2.682
Class C (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	2.950
Class E (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	2.492
Class E (GBP) Shares (Dist)	31-Aug-19	02-Sep-19	2.193
Class F (GBP) Shares (Dist)	31-Aug-19	02-Sep-19	2.049
Class A (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	2.573
Class B (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	2.807
Class C (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	3.028
Class E (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	2.578
Class E (GBP) Shares (Dist)	31-Jul-19	01-Aug-19	2.254
Class F (GBP) Shares (Dist)	31-Jul-19	01-Aug-19	2.109
Class A (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	2.671
Class B (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	2.878
Class C (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	3.108
Class E (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	2.672
Class E (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	2.239
Class F (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	2.106
Class A (US\$) Shares (Dist)	31-May-19	04-Jun-19	2.634
Class B (US\$) Shares (Dist)	31-May-19	04-Jun-19	2.850
Class C (US\$) Shares (Dist)	31-May-19	04-Jun-19	3.082
Class E (US\$) Shares (Dist)	31-May-19	04-Jun-19	2.635
Class E (GBP) Shares (Dist)	31-May-19	04-Jun-19	2.227
Class F (GBP) Shares (Dist)	31-May-19	04-Jun-19	2.087
Class A (US\$) Shares (Dist)	30-Apr-19	01-May-19	2.753
Class B (US\$) Shares (Dist)	30-Apr-19	01-May-19	2.967
Class C (US\$) Shares (Dist)	30-Apr-19	01-May-19	3.186
Class E (US\$) Shares (Dist)	30-Apr-19	01-May-19	2.754
Class E (GBP) Shares (Dist)	30-Apr-19	01-May-19	2.241
Class F (GBP) Shares (Dist)	30-Apr-19	01-May-19	2.112

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2020	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Low Equity Balanced Fund			
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.139
Class B (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	3.180
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	6.228
Class D (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	1.635
Class B (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	4.195
Class C (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	8.204
Class D (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	2.097
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	4.053
Class E (USD) Shares (Dist)	31-Mar-20	01-Apr-20	3.103
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	2.560
Class A (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	2.726
Class B (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	7.250
Class B (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	5.899
Class C (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	11.104
Class C (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	9.029
Class D (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	5.095
Class D (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	4.250
Class E (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	7.012
Class E (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	5.741
Class F (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	4.425
Class A (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	0.938
Class B (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	5.303
Class B (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	3.997
Class C (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	9.348
Class C (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	7.043
Class D (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.151
Class D (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	2.368
Class E (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	4.125
Class E (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	3.894
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.670
Class A (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	2.670
Class B (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	7.322
Class B (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	5.697
Class C (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	11.199
Class C (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	8.717
Class D (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	2.103
Class D (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	3.941
Class E (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	3.989
Class E (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	5.555
Class F (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	2.424
Oasis Crescent Global Medium Equity Balanced Fund			
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	-
Class D (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	1.059
Class E (USD) Shares (Dist)	31-Mar-20	01-Apr-20	2.613
Class D (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.317
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	3.469
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	2.149
Class A (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	2.058
Class D (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	4.214
Class D (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	3.624
Class E (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	6.489
Class E (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	5.208
Class F (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	4.001
Class A (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	0.407
Class D (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	0.595
Class D (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	1.395
Class E (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.713
Class E (USD) Shares (Dist)	30-Sep-19	01-Oct-19	3.487
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	1.671
Class A (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	2.254
Class D (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	0.158
Class D (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	2.573
Class E (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	2.167
Class E (USD) Shares (Dist)	30-Jun-19	01-Jul-19	5.261
Class F (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	1.526

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2020

Oasis Crescent Global Short Term Income Fund

Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.155
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.178
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.158
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	0.126
Class F (USD) Shares (Dist)	31-Mar-20	01-Apr-20	0.136
Class A (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	0.186
Class C (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	0.209
Class E (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	0.186
Class F (GBP) Shares (Dist)	28-Feb-20	02-Mar-20	0.138
Class F (USD) Shares (Dist)	28-Feb-20	02-Mar-20	0.171
Class A (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	0.193
Class C (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	0.217
Class E (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	0.193
Class F (GBP) Shares (Dist)	31-Jan-20	03-Feb-20	0.148
Class F (USD) Shares (Dist)	31-Jan-20	03-Feb-20	0.176
Class A (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	0.200
Class C (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	0.224
Class E (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	0.200
Class F (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	0.153
Class F (USD) Shares (Dist)	31-Dec-19	02-Jan-20	0.182
Class A (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	0.204
Class C (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	0.227
Class E (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	0.204
Class F (GBP) Shares (Dist)	30-Nov-19	02-Dec-19	0.160
Class F (USD) Shares (Dist)	30-Nov-19	02-Dec-19	0.179
Class A (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	0.201
Class C (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	0.224
Class E (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	0.200
Class F (GBP) Shares (Dist)	31-Oct-19	01-Nov-19	0.157
Class F (USD) Shares (Dist)	31-Oct-19	01-Nov-19	0.177
Class A (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	0.202
Class C (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	0.225
Class E (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	0.203
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	0.167
Class F (USD) Shares (Dist)	30-Sep-19	01-Oct-19	0.187
Class A (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	0.210
Class C (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	0.233
Class E (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	0.210
Class F (GBP) Shares (Dist)	31-Aug-19	02-Sep-19	0.174
Class F (USD) Shares (Dist)	31-Aug-19	02-Sep-19	0.198
Class A (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	0.208
Class C (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	0.232
Class E (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	0.208
Class F (GBP) Shares (Dist)	31-Jul-19	01-Aug-19	0.173
Class F (USD) Shares (Dist)	31-Jul-19	01-Aug-19	0.218
Class A (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	0.206
Class C (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	0.229
Class E (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	0.207
Class F (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	0.165
Class F (USD) Shares (Dist)	30-Jun-19	01-Jul-19	0.220

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2020 (continued)	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Short Term Income Fund			
Class A (US\$) Shares (Dist)	31-May-19	04-Jun-19	0.212
Class C (US\$) Shares (Dist)	31-May-19	04-Jun-19	0.235
Class E (US\$) Shares (Dist)	31-May-19	04-Jun-19	0.212
Class F (GBP) Shares (Dist)	31-May-19	04-Jun-19	0.173
Class F (USD) Shares (Dist)	31-May-19	04-Jun-19	0.222
Class A (US\$) Shares (Dist)	30-Apr-19	01-May-19	0.201
Class C (US\$) Shares (Dist)	30-Apr-19	01-May-19	0.225
Class E (US\$) Shares (Dist)	30-Apr-19	01-May-19	0.201
Class F (GBP) Shares (Dist)	30-Apr-19	01-May-19	0.157
Class F (USD) Shares (Dist)	30-Apr-19	01-May-19	0.205
Oasis Crescent Variable Balanced Fund			
Class A (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	-
Class B (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.252
Class C (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	3.624
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.239
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.239
Class A (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	-
Class B (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	2.498
Class C (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	4.991
Class E (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	2.496
Class F (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	2.493
Class A (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	-
Class B (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.240
Class C (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	4.656
Class E (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.237
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.239
Class A (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	1.094
Class B (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	3.500
Class C (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	5.928
Class E (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	3.512
Class F (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	3.522

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

	Declaration Date	Reinvestment Date	Cents per share
Year Ended 31 March 2019			
Oasis Crescent Global Equity Fund			
Class A (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	1.742
Class B (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	16.750
Class C (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	31.613
Class D (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	8.954
Class E (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	12.694
Class E (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	16.068
Class F (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	12.725
Class A (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	16.337
Class B (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	32.394
Class C (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	47.972
Class D (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	23.686
Class E (GBP) Shares (Dist)	30-Sep-18	01-Oct-18	24.025
Class F (GBP) Shares (Dist)	30-Sep-18	01-Oct-18	24.127
Class E (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	31.003
Oasis Crescent Global Property Equity Fund			
Class A (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	3.119
Class B (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	5.306
Class C (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	7.508
Class D (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	3.235
Class D (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	3.738
Class E (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	2.727
Class E (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	5.291
Class F (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	2.728
Class A (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	6.197
Class B (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	8.387
Class C (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	10.592
Class D (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	7.177
Class E (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	8.361
Class D (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	5.708
Class E (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	4.279
Class F (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	4.285
Class A (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	1.031
Class B (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	3.380
Class C (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	5.747
Class D (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	1.247
Class E (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	3.370
Class D (GBP) Shares (Dist)	30-Sep-18	01-Oct-18	1.684
Class A (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	6.186
Class B (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	8.600
Class C (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	11.032
Class D (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	6.690
Class E (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	9.807
Class D (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	5.594
Class E (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	4.470
Class F (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	4.475

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2019	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Income Fund			
Class A (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	2.757
Class B (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	2.966
Class C (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	3.205
Class E (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	2.759
Class E (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	2.253
Class F (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	2.123
Class A (US\$) Shares (Dist)	28-Feb-19	01-Mar-19	2.727
Class B (US\$) Shares (Dist)	28-Feb-19	01-Mar-19	2.918
Class C (US\$) Shares (Dist)	28-Feb-19	01-Mar-19	3.129
Class E (US\$) Shares (Dist)	28-Feb-19	01-Mar-19	2.176
Class E (GBP) Shares (Dist)	28-Feb-19	01-Mar-19	2.057
Class F (GBP) Shares (Dist)	28-Feb-19	01-Mar-19	2.731
Class A (US\$) Shares (Dist)	31-Jan-19	01-Feb-19	2.737
Class B (US\$) Shares (Dist)	31-Jan-19	01-Feb-19	2.912
Class C (US\$) Shares (Dist)	31-Jan-19	01-Feb-19	3.178
Class E (US\$) Shares (Dist)	31-Jan-19	01-Feb-19	2.219
Class E (GBP) Shares (Dist)	31-Jan-19	01-Feb-19	2.087
Class F (GBP) Shares (Dist)	31-Jan-19	01-Feb-19	2.738
Class A (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	2.700
Class B (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	2.880
Class C (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	3.142
Class E (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	2.701
Class E (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	2.254
Class F (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	2.120
Class A (US\$) Shares (Dist)	30-Nov-18	03-Dec-18	2.767
Class B (US\$) Shares (Dist)	30-Nov-18	03-Dec-18	2.951
Class C (US\$) Shares (Dist)	30-Nov-18	03-Dec-18	3.193
Class E (US\$) Shares (Dist)	30-Nov-18	03-Dec-18	2.769
Class E (GBP) Shares (Dist)	30-Nov-18	03-Dec-18	2.300
Class F (GBP) Shares (Dist)	30-Nov-18	03-Dec-18	2.169
Class A (US\$) Shares (Dist)	31-Oct-18	01-Nov-18	2.663
Class B (US\$) Shares (Dist)	31-Oct-18	01-Nov-18	2.840
Class C (US\$) Shares (Dist)	31-Oct-18	01-Nov-18	3.106
Class E (US\$) Shares (Dist)	31-Oct-18	01-Nov-18	2.665
Class E (GBP) Shares (Dist)	31-Oct-18	01-Nov-18	2.224
Class F (GBP) Shares (Dist)	31-Oct-18	01-Nov-18	2.053
Class A (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	2.639
Class B (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	2.807
Class C (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	3.065
Class E (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	2.640
Class E (GBP) Shares (Dist)	30-Sep-18	01-Oct-18	2.153
Class F (GBP) Shares (Dist)	30-Sep-18	01-Oct-18	2.027
Class A (US\$) Shares (Dist)	31-Aug-18	03-Sep-18	2.681
Class B (US\$) Shares (Dist)	31-Aug-18	03-Sep-18	2.856
Class C (US\$) Shares (Dist)	31-Aug-18	03-Sep-18	3.108
Class E (US\$) Shares (Dist)	31-Aug-18	03-Sep-18	2.682
Class E (GBP) Shares (Dist)	31-Aug-18	03-Sep-18	2.198
Class F (GBP) Shares (Dist)	31-Aug-18	03-Sep-18	2.069
Class A (US\$) Shares (Dist)	31-Jul-18	01-Aug-18	2.642
Class B (US\$) Shares (Dist)	31-Jul-18	01-Aug-18	2.849
Class C (US\$) Shares (Dist)	31-Jul-18	01-Aug-18	3.087
Class E (US\$) Shares (Dist)	31-Jul-18	01-Aug-18	2.644
Class E (GBP) Shares (Dist)	31-Jul-18	01-Aug-18	2.147
Class F (GBP) Shares (Dist)	31-Jul-18	01-Aug-18	2.014
Class A (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	1.353
Class B (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	1.579
Class C (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	1.783
Class E (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	1.354
Class E (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	1.155
Class F (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	1.027
Class A (US\$) Shares (Dist)	31-May-18	01-Jun-18	0.328
Class B (US\$) Shares (Dist)	31-May-18	01-Jun-18	0.559
Class C (US\$) Shares (Dist)	31-May-18	01-Jun-18	0.773
Class E (US\$) Shares (Dist)	31-May-18	01-Jun-18	0.328
Class E (GBP) Shares (Dist)	31-May-18	01-Jun-18	0.380
Class F (GBP) Shares (Dist)	31-May-18	01-Jun-18	0.247
Class A (US\$) Shares (Dist)	30-Apr-18	01-May-18	6.178
Class B (US\$) Shares (Dist)	30-Apr-18	01-May-18	6.347
Class C (US\$) Shares (Dist)	30-Apr-18	01-May-18	6.614
Class E (US\$) Shares (Dist)	30-Apr-18	01-May-18	6.181
Class E (GBP) Shares (Dist)	30-Apr-18	01-May-18	4.610
Class F (GBP) Shares (Dist)	30-Apr-18	01-May-18	4.491

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2019	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Low Equity Balanced Fund			
Class A (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	0.893
Class B (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	4.853
Class B (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	3.874
Class C (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	8.586
Class C (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	6.839
Class D (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	1.501
Class E (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	1.317
Class E (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	3.769
Class F (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	0.825
Class A (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	3.474
Class B (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	6.527
Class C (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	9.580
Class D (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	4.622
Class B (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	8.372
Class C (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	12.273
Class E (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	2.040
Class E (USD) Shares (Dist)	31-Dec-18	02-Jan-19	6.373
Class F (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	1.318
Class A (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	0.309
Class B (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	3.457
Class C (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	6.574
Class D (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	1.153
Class B (GBP) Shares (Dist)	30-Sep-18	01-Oct-18	4.314
Class C (GBP) Shares (Dist)	30-Sep-18	01-Oct-18	8.226
Class E (USD) Shares (Dist)	30-Sep-18	01-Oct-18	3.360
Class A (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	0.727
Class B (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	3.841
Class C (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	6.952
Class D (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	2.008
Class B (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	4.749
Class C (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	8.599
Class D (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	-
Class E (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	1.255
Class E (USD) Shares (Dist)	30-Jun-18	02-Jul-18	3.747
Class F (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	0.806
Oasis Crescent Global Medium Equity Balanced Fund			
Class A (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	0.509
Class D (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	0.025
Class E (USD) Shares (Dist)	31-Mar-19	01-Apr-19	3.484
Class A (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	3.168
Class D (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	3.207
Class E (USD) Shares (Dist)	31-Dec-18	02-Jan-19	6.181
Class A (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	0.141
Class E (USD) Shares (Dist)	30-Sep-18	01-Oct-18	3.298
Class A (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	0.734
Class D (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	1.159
Class E (USD) Shares (Dist)	30-Jun-18	02-Jul-18	3.835
Class D (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	-
Class E (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	0.153
Class F (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	0.098

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2019	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Short Term Income Fund			
Class A (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	0.203
Class C (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	0.227
Class E (US\$) Shares (Dist)	31-Mar-19	01-Apr-19	0.203
Class F (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	0.159
Class F (USD) Shares (Dist)	31-Mar-19	01-Apr-19	0.209
Class A (US\$) Shares (Dist)	28-Feb-19	01-Mar-19	0.203
Class C (US\$) Shares (Dist)	28-Feb-19	01-Mar-19	0.224
Class E (US\$) Shares (Dist)	28-Feb-19	01-Mar-19	0.204
Class F (GBP) Shares (Dist)	28-Feb-19	01-Mar-19	0.153
Class F (USD) Shares (Dist)	28-Feb-19	01-Mar-19	0.209
Class A (US\$) Shares (Dist)	31-Jan-19	01-Feb-19	0.214
Class C (US\$) Shares (Dist)	31-Jan-19	01-Feb-19	0.234
Class E (US\$) Shares (Dist)	31-Jan-19	01-Feb-19	0.209
Class F (GBP) Shares (Dist)	31-Jan-19	01-Feb-19	0.162
Class F (USD) Shares (Dist)	31-Jan-19	01-Feb-19	0.224
Class A (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	0.203
Class C (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	0.231
Class E (US\$) Shares (Dist)	31-Dec-18	02-Jan-19	0.207
Class F (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	0.164
Class F (USD) Shares (Dist)	31-Dec-18	02-Jan-19	0.209
Class A (US\$) Shares (Dist)	30-Nov-18	03-Dec-18	0.194
Class C (US\$) Shares (Dist)	30-Nov-18	03-Dec-18	0.216
Class E (US\$) Shares (Dist)	30-Nov-18	03-Dec-18	0.193
Class F (GBP) Shares (Dist)	30-Nov-18	03-Dec-18	0.154
Class F (USD) Shares (Dist)	30-Nov-18	03-Dec-18	0.197
Class A (US\$) Shares (Dist)	31-Oct-18	01-Nov-18	0.191
Class C (US\$) Shares (Dist)	31-Oct-18	01-Nov-18	0.215
Class E (US\$) Shares (Dist)	31-Oct-18	01-Nov-18	0.191
Class F (GBP) Shares (Dist)	31-Oct-18	01-Nov-18	0.152
Class F (USD) Shares (Dist)	31-Oct-18	01-Nov-18	0.201
Class A (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	0.185
Class C (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	0.208
Class E (US\$) Shares (Dist)	30-Sep-18	01-Oct-18	0.185
Class F (GBP) Shares (Dist)	30-Sep-18	01-Oct-18	0.143
Class F (USD) Shares (Dist)	30-Sep-18	01-Oct-18	0.196
Class A (US\$) Shares (Dist)	31-Aug-18	03-Sep-18	0.187
Class C (US\$) Shares (Dist)	31-Aug-18	03-Sep-18	0.211
Class E (US\$) Shares (Dist)	31-Aug-18	03-Sep-18	0.187
Class F (GBP) Shares (Dist)	31-Aug-18	03-Sep-18	0.146
Class F (USD) Shares (Dist)	31-Aug-18	03-Sep-18	0.199
Class A (US\$) Shares (Dist)	31-Jul-18	01-Aug-18	0.187
Class C (US\$) Shares (Dist)	31-Jul-18	01-Aug-18	0.211
Class E (US\$) Shares (Dist)	31-Jul-18	01-Aug-18	0.187
Class F (GBP) Shares (Dist)	31-Jul-18	01-Aug-18	0.144
Class F (USD) Shares (Dist)	31-Jul-18	01-Aug-18	0.196
Class A (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	0.157
Class C (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	0.180
Class E (US\$) Shares (Dist)	30-Jun-18	02-Jul-18	0.157
Class F (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	0.121
Class F (USD) Shares (Dist)	30-Jun-18	02-Jul-18	0.165
Oasis Crescent Variable Balanced Fund			
Class B (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	1.628
Class C (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	4.005
Class E (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	1.621
Class F (GBP) Shares (Dist)	31-Mar-19	01-Apr-19	1.624
Class B (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	2.752
Class C (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	5.200
Class E (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	2.747
Class F (GBP) Shares (Dist)	31-Dec-18	02-Jan-19	2.747
Class A (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	1.447
Class B (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	4.096
Class C (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	6.740
Class E (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	4.089
Class F (GBP) Shares (Dist)	30-Jun-18	02-Jul-18	4.096

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

14. Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalents comprise the following balances which includes balances held on term deposits which are readily accessible:

31 March 2020								
	Combined Company Total	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash balances	17,152,833	4,804,033	6,217,762	2,557,396	977,993	1,131,510	680,708	783,431
Term deposits	15,074,612	1,279,608	1,029,352	3,208,695	-	-	7,960,181	1,596,775
	32,227,445	6,083,641	7,247,114	5,766,091	977,993	1,131,510	8,640,889	2,380,206

31 March 2019								
	Combined Company Total	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash balances	15,232,190	5,199,993	5,018,510	2,382,576	367,859	398,848	1,202,454	661,950
Term deposits	15,495,955	2,499,990	1,757,341	759,337	-	-	8,872,504	1,606,783
	30,728,145	7,699,984	6,775,851	3,141,913	367,859	398,848	10,074,958	2,268,733

Cash balances are held with BNP Paribas Securities Services Dublin Branch. As at 31 March 2020, the Moody's credit rating of BNP Paribas Securities Services Dublin Branch is P-1 (31 March 2019: P-1).

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Notes to the financial statements (continued)

15. Related-party transactions

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions.

15a. Management and performance fees

Oasis Global Management Company (Ireland) Limited (the "Manager") is the Manager, Registrar and Transfer Agent of the Company. The Manager performs certain day-to-day management and administrative tasks on behalf of the Company, including: maintenance of the Company's books and records; processing of shareholder transactions; calculation of net asset value, payment of fees and the Company's expenses.

Adam Ebrahim, Mohamed Shaheen Ebrahim, Nazeem Ebrahim, Dr. Yousuf Mahomed, Muhammad Nurulain Abdullah Boda and Muhammad Saad are Directors of the Company and are also Directors of the Manager. Pursuant to a Management Agreement, the Company pays the Manager monthly management fees as disclosed in Note 12.

The following table details the management fee and performance fee expense during the financial year and the management fee and performance fee payable at the financial year end:

	Combined Company Total	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Global Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Year Ended 31 March 2020								
Management fees	(5,603,413)	(3,580,344)	(1,213,268)	(164,460)	(305,881)	(240,288)	(32,767)	(66,405)
Accrued at the end of the financial year	(411,815)	(264,655)	(82,484)	(14,601)	(23,728)	(18,280)	(2,924)	(5,142)
Performance fees	(44,520)	-	(4,401)	-	(12,601)	(27,519)	-	-
Accrued at the end of the financial year	-	-	-	-	-	-	-	-
Year Ended 31 March 2019								
Management fees	(5,846,533)	(3,819,954)	(1,226,661)	(143,015)	(323,282)	(238,590)	(27,991)	(67,040)
Accrued at the end of the financial year	(485,575)	(311,817)	(105,199)	(12,745)	(26,844)	(20,718)	(2,653)	(5,600)
Performance fees	(289,183)	(1,117)	(123,427)	-	(64,927)	(99,156)	-	(556)
Accrued at the end of the financial year	(15,759)	-	(4,412)	-	(4,446)	(6,901)	-	-

15b. Directors' fees

Adam Ebrahim, Mohamed Shaheen Ebrahim, Nazeem Ebrahim, Dr. Yousuf Mahomed, Muhammad Nurulain Abdullah Boda and Muhammad Saad, Directors of the Company, are also Directors of Oasis Global Management Company (Ireland) Limited, the Manager of the Company.

The Directors shall be entitled to a fee and remuneration for their services at a rate to be determined from time to time by the Directors which shall not exceed US \$30,000 (exclusive of any applicable value added tax) for any Director in any one financial year without the approval of the Board of Directors. The Directors may also be paid, inter alia, for travelling, hotel and other expenses properly incurred by them in attending meetings of the Directors or in connection with the business of the Company.

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15b. Directors' fees (continued)

During the financial year ended 31 March 2020, the Directors' fees amounted to US\$164,162 (31 March 2019: US\$205,415). Directors' fees payable at 31 March 2020 were US\$74,290 (31 March 2019: US\$69,734).

Mohamed Shaheen Ebrahim, Adam Ebrahim and Nazeem Ebrahim, Directors of the Company are also Directors of Oasis Crescent (UK) Limited, the sole shareholder of the Manager.

15c. Investments in the Company by related parties

The following shareholders are related to the Company.

Adam Ebrahim and Dr. Yousuf Mahomed, Directors of the Company, are also Directors of Oasis Global Management Company (Ireland) Limited, the Manager of the Company. Mylie Holdings Limited is the ultimate holding company of the Manager and Mylie Consultancy Services Limited is a fellow subsidiary of the ultimate holding company. These shareholders held redeemable participating shares in the Sub-Funds of the Company during the financial year as detailed below:

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2020			
<u>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</u>			
<u>Shares (Dist)</u>			
Yousuf Mahomed	28,583	1,185	29,768
Oasis Crescent Global Investment Fund (Ireland) plc *	1,176	5	1,181
Adam Ebrahim	1,249	5	1,254
<u>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	1,118	-	1,118
<u>Investments in Oasis Crescent Global Equity Fund Class B (US\$)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	174	3	177
<u>Investments in Oasis Crescent Global Equity Fund Class B (Euro)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	1,606	-	1,606
<u>Investments in Oasis Crescent Global Equity Fund Class C (US\$)</u>			
<u>Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	137,085	(8,286)	128,799
Oasis Crescent Global Medium Equity Balanced Fund	93,180	(854)	92,326
Mylie Holdings Limited	49,778	25,666	75,444
<u>Investments in Oasis Crescent Global Equity Fund Class D (US\$)</u>			
<u>Shares (Dist)</u>			
Kevin O'Doherty	647	4	651
Mylie Holdings Limited	78	-	78
<u>Investments in Oasis Crescent Global Equity Fund Class D (GBP)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	27	-	27

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	Balance at beginning of the Financial	Shares acquired /disposed	Balance at end of the Financial
Year Ended 31 March 2020			
<u>Investments in Oasis Crescent Global Equity Fund Class E (US\$)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	37	1	38
<u>Investments in Oasis Crescent Global Equity Fund Class E (GBP)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	443	(199)	244
Oasis Crescent Global Medium Equity Balanced Fund	28,045	661	28,706
Oasis Crescent Variable Balanced Fund	40,810	3,655	44,465
Oasis Crescent Global Low Equity Balanced Fund	23,973	514	24,487
<u>Investments in Oasis Crescent Global Equity Fund Class E (GBP)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	-	206	206
<u>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	1,277	18	1,295
<u>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	1,177	-	1,177
Year Ended 31 March 2019			
<u>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</u>			
<u>Shares (Dist)</u>			
Yousuf Mahomed	27,596	-	27,596
Oasis Crescent Global Investment Fund (Ireland) plc	2,284	-	2,284
Adam Ebrahim	1,241	-	1,241
<u>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	1,118	-	1,118
<u>Investments in Oasis Crescent Global Equity Fund Class B (US\$)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	172	-	172
<u>Investments in Oasis Crescent Global Equity Fund Class B (Euro)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	1,606	-	1,606

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial	Shares acquired /disposed	Balance at end of the Financial
Year Ended 31 March 2019 (Continued)			
<u>Investments in Oasis Crescent Global Equity Fund Class C (US\$)</u>			
<u>Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	144,015	(6,930)	137,085
Oasis Crescent Global Medium Equity Balanced Fund	90,815	2,365	93,180
Mylie Holdings Limited	36,172	13,606	49,778
<u>Investments in Oasis Crescent Global Equity Fund Class D (US\$)</u>			
<u>Shares (Dist)</u>			
Kevin O'Doherty	-	647	647
Mylie Holdings Limited	77	1	78
<u>Investments in Oasis Crescent Global Equity Fund Class D (GBP)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited*	27	-	27
* Represents the Subscriber shares, refer to Note 12.			
<u>Investments in Oasis Crescent Global Equity Fund Class E (US\$)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	37	-	37
Muhammed Nurulain Boda	1,321	(1,321)	-
<u>Investments in Oasis Crescent Global Equity Fund Class E (GBP)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	438	5	443
Oasis Crescent Global Medium Equity Balanced Fund	28,199	(154)	28,045
Oasis Crescent Variable Balanced Fund	36,184	4,626	40,810
Oasis Crescent Global Low Equity Balanced Fund	23,685	288	23,973
<u>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	1,262	15	1,277
<u>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	1,177	-	1,177

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2020			
<u>Investments in Oasis Crescent Global Property Equity Fund Class A (US\$) Shares (Dist)</u>			
Yousuf Mahomed	31,688	2,485	34,173
<u>Investments in Oasis Crescent Global Property Equity Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	5,902	-	5,902
<u>Investments in Oasis Crescent Global Property Equity Fund Class B (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	348	8	356
<u>Investments in Oasis Crescent Global Property Equity Fund Class C (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	296,648	10,416	307,064
Oasis Crescent Global Low Equity Balanced Fund	343,510	12,060	355,570
Oasis Crescent Global Medium Equity Balanced Fund	213,153	7,484	220,637
<u>Investments in Oasis Crescent Global Property Equity Fund Class D (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	295	6	301
<u>Investments in Oasis Crescent Global Property Equity Fund Class D (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	82	2	84
<u>Investments in Oasis Crescent Global Property Equity Fund Class E (GBP) Shares (Dist)</u>			
Oasis Crescent Variable Balanced Fund	29,297	(29,297)	-
Oasis Crescent Global Medium Equity Balanced Fund	3,608	(3,608)	-
Oasis Crescent Variable Balanced Fund	-	30,144	30,144
Oasis Crescent Global Medium Equity Balanced Fund	-	3,713	3,713
Mylie Holdings Limited	982	22	1,004
<u>Investments in Oasis Crescent Global Property Equity Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,762	-	1,762
<u>Investments in Oasis Crescent Global Property Equity Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	2,055	45	2,100

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2019			
<u>Investments in Oasis Crescent Global Property Equity Fund Class A</u>			
<u>(US\$) Shares (Dist)</u>			
Yousuf Mahomed	29,763	1,925	31,688
<u>Investments in Oasis Crescent Global Property Equity Fund Class A</u>			
<u>(US\$) Shares (Acc)</u>			
Mylie Holdings Limited	5,902	-	5,902
<u>Investments in Oasis Crescent Global Property Equity Fund Class B</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	338	10	348
<u>Investments in Oasis Crescent Global Property Equity Fund Class C</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	285,591	11,057	296,648
Oasis Crescent Global Low Equity Balanced Fund	303,750	39,760	343,510
Oasis Crescent Global Medium Equity Balanced Fund	205,208	7,945	213,153
<u>Investments in Oasis Crescent Global Property Equity Fund Class D</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	289	6	295
<u>Investments in Oasis Crescent Global Property Equity Fund Class D</u>			
<u>(GBP) Shares (Dist)</u>			
Mylie Holdings Limited	81	1	82
<u>Investments in Oasis Crescent Global Property Equity Fund Class E</u>			
<u>(GBP) Shares (Dist)</u>			
Oasis Crescent Variable Balanced Fund	28,847	450	29,297
Oasis Crescent Global Medium Equity Balanced Fund	3,553	55	3,608
Mylie Holdings Limited	967	15	982
<u>Investments in Oasis Crescent Global Property Equity Fund Class F</u>			
<u>(GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,762	-	1,762
<u>Investments in Oasis Crescent Global Property Equity Fund Class F</u>			
<u>(GBP) Shares (Dist)</u>			
Mylie Holdings Limited	2,023	32	2,055

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2020			
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	123	3	126
Mylie Consultancy Services	20	17	37
Oasis Crescent Advisory Services UK Ltd	450	559	1,009
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(US\$) Shares (Acc)</u>			
Mylie Holdings Limited	4,550	-	4,550
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(EUR) Shares (Acc)</u>			
Oasis Global Management Company (Ireland) Ltd	30,887	(30,887)	-
Mylie Holdings Limited	-	30,887	30,887
<u>Investments in Oasis Crescent Global Income Fund Class B</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	612	20	632
<u>Investments in Oasis Crescent Global Income Fund Class C</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	477,366	(66,484)	410,882
Oasis Crescent Global Low Equity Balanced Fund	365,525	(69,050)	296,475
Oasis Crescent Global Medium Equity Balanced Fund	288,301	(46,426)	241,875
Mylie Consultancy Services Ltd	348	12	360
<u>Investments in Oasis Crescent Global Income Fund Class E</u>			
<u>(GBP) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	103,414	(1,884)	101,530
Oasis Crescent (UK) Ltd	34,448	1,074	35,522
Oasis Crescent Global Medium Equity Balanced Fund	63,313	9,698	73,011
Oasis Crescent Variable Balanced Fund	14,911	497	15,408
Mylie Consultancy Services	37	39	76
Mylie Holdings Limited	123	4	127
<u>Investments in Oasis Crescent Global Income Fund Class F</u>			
<u>(GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,468	-	1,468
<u>Investments in Oasis Crescent Global Income Fund Class E</u>			
<u>(USD) Shares (Dist)</u>			
Mylie Holdings Limited	96	3	99
<u>Investments in Oasis Crescent Global Income Fund Class F</u>			
<u>(GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1677	49	1,726

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2019			
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	116	3	119
Mylie Consultancy Services	-	20	20
Oasis Crescent Advisory Services UK Ltd	-	450	450
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(US\$) Shares (Acc)</u>			
Mylie Holdings Limited	4,550	-	4,550
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(EUR) Shares (Acc)</u>			
Oasis Global Management Company (Ireland) Ltd	38,201	(7,314)	30,887
<u>Investments in Oasis Crescent Global Income Fund Class B</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	592	20	612
<u>Investments in Oasis Crescent Global Income Fund Class C</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	479,631	(2,265)	477,366
Oasis Crescent Global Low Equity Balanced Fund	380,268	(14,743)	365,525
Oasis Crescent Global Medium Equity Balanced Fund	287,352	949	288,301
Mylie Consultancy Services Ltd	336	12	348
<u>Investments in Oasis Crescent Global Income Fund Class E</u>			
<u>(GBP) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	99,817	3,597	103,414
Oasis Crescent (UK) Ltd	33,350	1,098	34,448
Oasis Crescent Global Medium Equity Balanced Fund	53,904	9,409	63,313
Oasis Crescent Variable Balanced Fund	14,436	475	14,911
Mylie Consultancy Services	-	37	37
Mylie Holdings Limited	119	4	123
<u>Investments in Oasis Crescent Global Income Fund Class F</u>			
<u>(GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,468	-	1,468
<u>Investments in Oasis Crescent Global Income Fund Class E</u>			
<u>(USD) Shares (Dist)</u>			
Mylie Holdings Limited	94	2	96
<u>Investments in Oasis Crescent Global Income Fund Class F</u>			
<u>(GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,627	50	1,677

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2020			
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	3,214	19	3,233
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	3,213	-	3,213
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	5,000	-	5,000
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	5,676	90	5,766
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (EUR) Shares (Acc)</u>			
Mylie Holdings Limited	2,506	-	2,506
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class C (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	11,923	-	11,923
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Acc)</u>			
Mylie Consultancy Services Ltd	41,622	-	41,622
Mylie Holdings Limited	5,000	-	5,000
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	39,493	393	39,886
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class E (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	88	2	90
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,364	15	1,379
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,301	-	1,301

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

Year Ended 31 March 2019	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	3,195	19	3,214
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	3,213	-	3,213
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	5,000	-	5,000
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	5,585	91	5,676
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (EUR) Shares (Acc)</u>			
Mylie Holdings Limited	2,506	-	2,506
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class C (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	11,923	-	11,923
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Dist)</u>			
Mylie Consultancy Services Ltd	41,622	-	41,622
Mylie Holdings Limited	5,000	-	5,000
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	39,230	263	39,493
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class E (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	87	1	88
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,361	3	1,364
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,301	-	1,301

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2020			
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class A (US\$) Shares (Acc)</i></u>			
Mylie Holdings Limited	2,627	-	2,627
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class D (US\$) Shares (Acc)</i></u>			
Mylie Holdings Limited	83	-	83
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class D (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	9,194	55	9,249
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	71,331	78,948	150,279
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	333	2	335
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	1,465	11	1,476
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (USD) Shares (Acc)</i></u>			
Mylie Holdings Limited	409	-	409
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (GBP) Shares (Acc)</i></u>			
Mylie Holdings Limited	495	-	495
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F (GBP) Shares (Acc)</i></u>			
Mylie Holdings Limited	912	-	912

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2019			
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	2,627	-	2,627
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class D (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	83	-	83
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class D (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	9,568	(374)	9,194
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	62,482	8,849	71,331
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	333	-	333
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,465	-	1,465
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,407	(495)	912

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2020			
<u>Investments in Oasis Crescent Global Short Term Income Fund Class A (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	49,948	1,246	51,194
<u>Investments in Oasis Crescent Global Short Term Income Fund Class C (US\$) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	4,257,407	(582,832)	3,674,575
Mylie Holdings Limited	2,029,935	(837,754)	1,192,181
Oasis Crescent Global Medium Equity Balanced Fund	3,393,171	(203,110)	3,190,061
Mylie Holdings Trust	28	1	29
<u>Investments in Oasis Crescent Global Short Term Income Fund Class E (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	1,046	26	1,072
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	760,421	(189,529)	570,892
Oasis Crescent Variable Balanced Fund	178,327	4,805	183,132
Oasis Crescent (UK) Ltd	339,406	8,418	347,824
Oasis Crescent Global Medium Equity Balanced Fund	391,824	(219,108)	172,716
Mylie Holdings Limited	158,411	3,929	162,340
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	14,825	-	14,825
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Acc)</u>			
Mylie Holdings Limited	1,000	-	1,000
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Dist)</u>			
Mylie Holdings Limited	1,067	25	1,092

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2019			
<u>Investments in Oasis Crescent Global Short Term Income Fund Class A (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	-	49,948	49,948
<u>Investments in Oasis Crescent Global Short Term Income Fund Class C (US\$) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	-	4,257,407	4,257,407
Mylie Holdings Limited	-	2,029,935	2,029,935
Oasis Crescent Global Medium Equity Balanced Fund	-	3,393,171	3,393,171
Mylie Holdings Trust	-	28	28
<u>Investments in Oasis Crescent Global Short Term Income Fund Class E (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	-	94,779,478	94,779,478
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	-	760,421	760,421
Oasis Crescent Variable Balanced Fund	-	178,327	178,327
Oasis Crescent (UK) Ltd	-	339,406	339,406
Oasis Crescent Global Medium Equity Balanced Fund	-	391,824	391,824
Mylie Holdings Limited	-	158,411	158,411
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	-	14,825	14,825
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Acc)</u>			
Mylie Holdings Limited	-	1,000	1,000
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Dist)</u>			
Mylie Holdings Limited	-	1,067	1,067

Oasis Crescent Global Investment Fund (Ireland) plc
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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2020			
<u>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,348	2	1,350
<u>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,320	-	1,320
<u>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,367	13	1,380
<u>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,320	-	1,320
<u>Investments in Oasis Crescent Variable Balanced Fund Class C (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	214,332	4,300	218,632
<u>Investments in Oasis Crescent Variable Balanced Fund Class E (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,365	14	1,379
<u>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,365	14	1,379
<u>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,320	-	1,320

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties (continued)

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2019			
<u>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,346	2	1,348
<u>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,320	-	1,320
<u>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,353	14	1,367
<u>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,320	-	1,320
<u>Investments in Oasis Crescent Variable Balanced Fund Class C (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	210,053	4,279	214,332
<u>Investments in Oasis Crescent Variable Balanced Fund Class E (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,352	13	1,365
<u>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,352	13	1,365
<u>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,320	-	1,320

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15d. Investments by the Company in related parties

The Sub-Funds held investments in parties related to the Company during the financial year as follows:

Investments held by Oasis Crescent Global Low Equity Balanced Fund	31 March 2020	31 March 2019
<i>Oasis Global Investment Fund (Ireland) plc</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	-	4,738,561
Shares acquired/disposed	-	(4,738,561)
Balance at end of the financial Year	-	-
<i>Investment in Oasis Crescent Global Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	468,939	480,085
Shares acquired/disposed	(70,934)	(11,147)
Balance at end of the financial Year	398,005	468,939
<i>Investment in Oasis Crescent Global Property Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	343,510	303,750
Shares acquired/disposed	12,061	39,760
Balance at end of the financial Year	355,570	343,510
<i>Investment in Oasis Crescent Global Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	161,058	167,700
Shares acquired/disposed	(7,772)	(6,642)
Balance at end of the financial Year	153,286	161,058
<i>Oasis Crescent Global Short Term Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	5,017,828	-
Shares acquired/disposed	(772,361)	5,017,828
Balance at end of the financial Year	4,245,467	5,017,828

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15d. Investments by the Company in related parties

Investments held by Oasis Crescent Global Medium Equity Balanced Fund	31 March 2020	31 March 2019
<i>Oasis Global Investment Fund (Ireland) plc</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	-	3,408,378
Shares acquired/disposed	-	(3,408,378)
Balance at end of the financial Year	-	-
<i>Oasis Crescent Global Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	351,613	341,256
Shares acquired/disposed	(36,728)	10,357
Balance at end of the financial Year	314,885	351,613
Investments held by Oasis Crescent Global Medium Equity Balanced Fund (continued)		
<i>Oasis Crescent Global Property Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	216,761	208,760
Shares acquired/disposed	7,588	8,001
Balance at end of the financial Year	224,349	216,761
<i>Oasis Crescent Global Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	121,225	119,014
Shares acquired/disposed	(193)	2,211
Balance at end of the financial Year	121,032	121,225
Oasis Crescent Global Short Term Income Fund		
<i>Number of shares</i>		
Balance at beginning of the financial Year	3,784,995	-
Shares acquired/disposed	(422,218)	3,784,995
Balance at end of the financial Year	3,362,777	3,784,995

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15d. Investments by the Company in related parties

Investments held by Oasis Crescent Variable Balanced Fund	31 March 2020	31 March 2019
<i>Oasis Global Investment Fund (Ireland) plc</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	(174,289)	174,289
Shares acquired/disposed	174,289	(174,289)
Balance at end of the	-	-
<i>Oasis Crescent Global Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	14,911	14,436
Shares acquired/disposed	497	476
Balance at end of the financial Year	15,408	14,911
<i>Oasis Crescent Global Property Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	29,296	28,846
Shares acquired/disposed	847	450
Balance at end of the financial Year	30,143	29,296
<i>Oasis Crescent Global Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	40,810	36,184
Shares acquired/disposed	3,655	4,626
Balance at end of the financial Year	44,465	40,810
<i>Oasis Crescent Global Short Term Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial Year	178,327	-
Shares acquired/disposed	4,805	178,327
Balance at end of the financial Year	183,132	178,327

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

16. Exchange rates

The following exchange rates have been used to translate assets and liabilities in other currencies to US Dollars:

	31 March 2020	31 March 2019
Australian Dollar	1.6385	1.4090
Canadian Dollar	1.4186	1.3367
Norwegian Kroner	10.4848	8.6172
Euro	0.9115	0.8912
Great British Pound	0.8065	0.7695
Japanese Yen	107.7800	110.7700
Korean Won	1218.3300	1137.8100
Norwegian Krone	10.4848	8.6172
Singapore Dollar	1.4240	1.3552
South African Rand	17.7999	14.4213

17. Depository and Trustee fees

The Depository

BNP Paribas Securities Services Dublin Branch (the “Depository”), has been appointed to act as the Depository of the Company’s assets pursuant to the Custodian Services Agreement. For services rendered the Depository receives an annual fee of 0.02% of total assets, with a minimum fee of US\$11,500 per Sub-Fund excluding the OCGSTIF as well as a holding fee based on a scale of between 0.0175% and 0.45% depending on the country of origin of investment. The minimum fee for Oasis Crescent Global Short Term Income Fund is US\$ 11,000 per annum.

Additionally there are variable settlement and cash transfer charges dependent on the country of investment or the destination of the cash transfer.

During the financial year ended 31 March 2020, custodian and trustee fees amounted to US\$207,240 (31 March 2019: US\$211,799). Custodian and trustee fees payable at 31 March 2020 were US\$44,029 (31 March 2019: US\$42,138).

18. Statutory audit fee

During the financial year ended 31 March 2020, statutory audit fees amounted to US\$44,972 (31 March 2019: US\$43,602). No other fees were paid to the statutory auditors for other assurance services, tax advisory services or other non-audit services.

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

19. Net asset value per share

		NAV per share post WHT allowance	Dealing NAV per share	NAV per share post WHT allowance	Dealing NAV per share	Dealing NAV per share
	Currency	31 March 2020	31 March 2020	31 March 2019	31 March 2019	31 March 2018
Oasis Crescent Global Equity Fund						
Class A (US\$) Shares (Dist)	US\$	27.185	27.196	30.228	30.261	30.559
Class A (US\$) Shares (Acc)	US\$	27.809	27.820	30.753	30.786	30.910
Class B (US\$) Shares (Dist)	US\$	27.535	27.547	30.638	30.671	30.968
Class B (EUR) Shares (Acc)	EUR	30.067	30.078	32.991	33.025	32.852
Class C (US\$) Shares (Dist)	US\$	27.327	27.338	30.427	30.461	30.750
Class D (US\$) Shares (Dist)	US\$	26.662	26.673	29.654	29.687	29.977
Class D (GBP) Shares (Acc)	GBP	28.007	28.018	30.818	30.851	30.821
Class E (US\$) Shares (Dist)	US\$	26.348	26.360	29.315	29.349	29.633
Class E (GBP) Shares (Dist)	GBP	27.099	27.110	30.151	30.184	30.476
CLASS E (GBP) SHARES (ACC)	GBP	27.314	27.325	0.000	0.000	0.000
Class F (GBP) Shares (Dist)	GBP	27.146	27.158	30.204	30.238	30.530
Class F (GBP) Shares (Acc)	GBP	29.463	29.474	32.260	32.294	32.116
Oasis Crescent Global Property Equity Fund						
Class A (US\$) Shares (Dist)	US\$	6.666	6.671	8.902	8.911	9.464
Class A (US\$) Shares (Acc)	US\$	7.521	7.526	9.876	9.885	10.305
Class B (US\$) Shares (Dist)	US\$	6.678	6.682	8.923	8.931	9.487
Class C (US\$) Shares (Dist)	US\$	6.687	6.692	8.941	8.950	9.509
Class D (US\$) Shares (Dist)	US\$	6.669	6.673	8.908	8.917	9.470
Class D (GBP) Shares (Dist)	GBP	6.657	6.661	8.892	8.901	9.454
Class E (US\$) Shares (Dist)	US\$	6.657	6.661	8.895	8.903	9.458
Class E (GBP) Shares (Dist)	GBP	6.678	6.683	8.923	8.932	9.484
Class F (GBP) Shares (Dist)	GBP	6.680	6.685	8.926	8.934	9.487
Class F (GBP) Shares (Acc)	GBP	7.643	7.647	9.975	9.983	10.483
Oasis Crescent Global Income Fund						
Class A (US\$) Shares (Dist)	US\$	10.371	10.371	10.555	10.555	10.626
Class A (US\$) Shares (Acc)	US\$	12.370	12.370	12.236	12.237	11.945
Class A (EUR) Shares (Acc)	EUR	12.786	12.786	12.584	12.584	12.223
Class B (US\$) Shares (Dist)	US\$	10.256	10.256	10.438	10.438	10.508
Class C (US\$) Shares (Dist)	US\$	10.368	10.368	10.552	10.552	10.623
Class E (US\$) Shares (Dist)	US\$	10.378	10.378	10.561	10.562	0.000
Class E (GBP) Shares (Dist)	GBP	10.362	10.362	10.545	10.545	10.616
Class F (GBP) Shares (Dist)	GBP	10.379	10.379	10.563	10.563	10.634
Class F (GBP) Shares (Acc)	GBP	12.234	12.234	12.102	12.102	11.814
Oasis Crescent Global Low Equity Balanced Fund						
Class A (US\$) Shares (Dist)	US\$	11.065	11.065	12.019	12.020	12.273
Class A (US\$) Shares (Acc)	US\$	11.430	11.431	12.350	12.352	12.554
Class B (US\$) Shares (Dist)	US\$	11.158	11.159	12.122	12.124	12.380
Class B (US\$) Shares (Acc)	US\$	12.915	12.915	13.815	13.817	13.903
Class B (GBP) Shares (Dist)	GBP	18.209	18.209	19.782	19.784	20.202
Class B (GBP) Shares (Acc)	GBP	21.071	21.071	22.542	22.543	22.684
Class B (EUR) Shares (Acc)	EUR	15.866	15.866	16.973	16.974	17.080

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Notes to the financial statements (continued)

19. Net asset value per share (continued)

		NAV per share post WHT allowance	Dealing NAV per share	NAV per share post WHT allowance	Dealing NAV per share	Dealing NAV per share
	Currency	31 March 2020	31 March 2020	31 March 2019	31 March 2019	31 March 2018
Oasis Crescent Global Low Equity Balanced Fund						
Class C (US\$) Shares (Dist)	US\$	11.160	11.160	12.125	12.127	12.384
Class C (US\$) Shares (Acc)	US\$	13.946	13.946	14.771	14.772	14.716
Class C (GBP) Shares (Dist)	GBP	18.210	18.210	19.786	19.787	20.207
Class C (GBP) Shares (Acc)	GBP	22.759	22.759	24.105	24.107	24.015
Class D (US\$) Shares (Acc)	US\$	11.511	11.511	12.383	12.384	12.554
Class D (GBP) Shares (Dist)	GBP	17.454	17.454	18.962	18.963	19.396
Class D (US\$) Shares (Dist)	US\$	10.973	10.973	11.920	11.922	12.173
Class D (GBP) Shares (Acc)	GBP	18.217	18.217	19.639	19.640	20.089
Class E (US\$) Shares (Dist)	US\$	10.878	10.878	11.818	11.819	12.069
Class E (GBP) Shares (Dist)	GBP	17.626	17.626	19.149	19.150	19.552
Class F (GBP) Shares (Dist)	GBP	11.045	11.045	12.000	12.001	12.253
Class F (GBP) Shares (Acc)	GBP	11.683	11.683	12.547	12.549	12.808
Oasis Crescent Global Medium Equity Balanced						
Class A (US\$) Shares (Dist)	US\$	11.657	11.657	12.638	12.640	12.781
Class A (US\$) Shares (Acc)	US\$	11.963	11.964	12.922	12.924	13.021
Class D (US\$) Shares (Dist)	US\$	11.436	11.437	12.394	12.395	12.534
Class D (US\$) Shares (Acc)	US\$	11.958	11.958	12.852	12.854	12.885
Class D (GBP) Shares (Dist)	GBP	17.649	17.649	19.128	19.130	19.463
Class E (US\$) Shares (Dist)	US\$	11.389	11.389	12.343	12.345	12.484
Class E (GBP) Shares (Dist)	GBP	18.831	18.831	20.410	20.412	20.666
Class E (GBP) Shares (Acc)	GBP	12.309	12.309	13.163	13.165	0.000
Class E (US\$) Shares (Acc)	US\$	11.635	11.635	12.443	12.445	0.000
Class F (GBP) Shares (Dist)	GBP	11.607	11.608	12.580	12.582	12.738
Class F (GBP) Shares (Acc)	GBP	12.157	12.158	13.068	13.070	13.259
Oasis Crescent Global Short Term Income Fund						
CLASS A (US\$) SHARES (DIST)	US\$	0.978	0.978	0.978	0.978	0.000
CLASS C (US\$) SHARES (DIST)	US\$	0.974	0.974	0.974	0.974	0.000
CLASS F (GBP) SHARES (DIST)	GBP	0.992	0.992	0.992	0.992	0.000
CLASS F (GBP) SHARES (ACC)	GBP	1.058	1.058	1.033	1.033	0.000
CLASS F (USD) SHARES (DIST)	US\$	0.974	0.974	0.974	0.974	0.000
CLASS F (USD) SHARES (ACC)	US\$	1.066	1.066	1.040	1.040	0.000
CLASS E (USD) SHARES (DIST)	US\$	0.979	0.979	0.979	0.979	0.000
Oasis Crescent Variable Balanced Fund						
Class A (GBP) Shares (Dist)	GBP	8.279	8.280	9.630	9.630	10.219
Class A (GBP) Shares (Acc)	GBP	8.466	8.467	9.836	9.836	10.423
Class B (GBP) Shares (Dist)	GBP	8.392	8.392	9.748	9.748	10.324
Class B (GBP) Shares (Acc)	GBP	8.788	8.789	10.108	10.108	10.606
Class C (GBP) Shares (Dist)	GBP	8.388	8.389	9.746	9.746	10.324
Class E (GBP) Shares (Dist)	GBP	8.391	8.392	9.747	9.747	10.323
Class F (GBP) Shares (Dist)	GBP	8.392	8.393	9.748	9.748	10.324
Class F (GBP) Shares (Acc)	GBP	8.779	8.779	10.097	10.097	10.599

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

19. Net asset value per share (continued)

		NAV post WHT allowance	Dealing NAV	NAV post WHT allowance	Dealing NAV	Dealing NAV
<i>Historical total NAV at last traded valuation</i>	Currency	31 March 2020	31 March 2020	31 March 2019	31 March 2019	31 March 2018
Oasis Crescent Global Equity Fund						
Class A (US\$) Shares (Dist)	US\$	15,534,580	15,541,039	19,172,668	19,193,932	20,744,561
Class A (US\$) Shares (Acc)	US\$	45,592,798	45,611,329	36,052,613	36,091,916	42,129,288
Class B (US\$) Shares (Dist)	US\$	7,629,534	7,632,666	11,594,156	11,606,843	14,928,990
Class B (EUR) Shares (Acc)	EUR	48,281	48,299	52,977	53,031	52,753
Class C (US\$) Shares (Dist)	US\$	8,581,677	8,585,227	9,040,066	9,050,026	8,848,332
Class D (US\$) Shares (Dist)	US\$	111,631,723	111,679,047	154,353,761	154,528,266	163,650,627
Class D (GBP) Shares (Acc)	GBP	212,033	212,119	510,897	511,453	505,178
Class E (US\$) Shares (Dist)	US\$	5,740,593	5,743,056	6,532,220	6,539,690	4,993,847
Class E (GBP) Shares (Dist)	GBP	3,515,564	3,517,031	3,986,880	3,991,313	3,924,688
CLASS E (GBP) SHARES (ACC)	GBP	115,955	116,003	-	-	-
Class F (GBP) Shares (Dist)	GBP	291,085	291,206	289,322	289,643	274,048
Class F (GBP) Shares (Acc)	GBP	1,007,666	1,008,052	1,034,102	1,035,177	847,217
Oasis Crescent Global Property Equity Fund						
Class A (US\$) Shares (Dist)	US\$	5,002,101	5,005,420	5,884,708	5,890,310	5,246,391
Class A (US\$) Shares (Acc)	US\$	7,151,611	7,155,817	10,431,111	10,440,060	9,619,219
Class B (US\$) Shares (Dist)	US\$	23,524,492	23,540,075	30,669,413	30,698,538	31,716,754
Class C (US\$) Shares (Dist)	US\$	6,000,874	6,004,844	7,750,995	7,758,341	7,679,644
Class D (US\$) Shares (Dist)	US\$	23,983,429	23,999,337	34,967,365	35,000,626	38,845,364
Class D (GBP) Shares (Dist)	GBP	47,971	48,003	63,101	63,161	69,905
Class E (US\$) Shares (Dist)	US\$	3,978,138	3,980,781	5,177,092	5,182,023	4,201,673
Class E (GBP) Shares (Dist)	GBP	1,339,916	1,340,803	1,786,688	1,788,385	1,774,704
Class F (GBP) Shares (Dist)	GBP	223,063	223,211	395,182	395,558	447,517
Class F (GBP) Shares (Acc)	GBP	416,264	416,505	545,146	545,609	588,790
Oasis Crescent Global Income Fund						
Class A (US\$) Shares (Dist)	US\$	20,345,620	20,345,620	20,085,857	20,086,132	19,634,212
Class A (US\$) Shares (Acc)	US\$	6,117,706	6,117,706	4,561,542	4,561,596	3,123,017
Class A (EUR) Shares (Acc)	EUR	394,923	394,923	388,698	388,703	466,918
Class B (US\$) Shares (Dist)	US\$	6,480	6,480	6,391	6,392	6,225
Class C (US\$) Shares (Dist)	US\$	10,061,677	10,061,677	12,152,557	12,152,723	12,397,182
Class E (US\$) Shares (Dist)	US\$	2,484,667	2,484,667	2,317,744	2,317,776	-
Class E (GBP) Shares (Dist)	GBP	2,834,005	2,834,005	2,704,993	2,705,030	2,478,526
Class F (GBP) Shares (Dist)	GBP	841,589	841,589	394,901	394,906	189,727
Class F (GBP) Shares (Acc)	GBP	1,857,324	1,857,324	1,132,093	1,132,106	895,285
Oasis Crescent Global Low Equity Balanced Fund						
Class A (US\$) Shares (Dist)	US\$	35,777	35,777	38,633	38,638	39,218
Class A (US\$) Shares (Acc)	US\$	184,967	184,968	248,485	248,514	271,388
Class B (US\$) Shares (Acc)	US\$	64,339	64,573	69,076	69,083	69,514
Class B (GBP) Shares (Acc)	GBP	64,573	97,871	110,224	110,231	110,918
Class B (US\$) Shares (Dist)	US\$	63,391	64,339	68,801	68,809	69,140
Class B (GBP) Shares (Dist)	GBP	97,870	63,391	67,794	67,799	68,130
Class B (EUR) Shares (Acc)	EUR	39,759	39,759	42,532	42,536	42,801

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

19. Net asset value per share (continued)

<i>Historical total NAV at last traded valuation</i>	Currency	NAV post	NAV post	NAV post	NAV post	NAV post
		WHT allowance	Dealing NAV	WHT allowance	Dealing NAV	Dealing NAV
		31 March 2020	31 March 2020	31 March 2019	31 March 2019	31 March 2018
Oasis Crescent Global Low Equity Balanced Fund						
Class C (US\$) Shares (Dist)	US\$	69,319	69,319	73,411	73,420	73,033
Class C (US\$) Shares (Acc)	US\$	166,285	166,286	176,113	176,130	175,465
Class C (GBP) Shares (Dis)	GBP	68,274	68,274	72,311	72,316	71,942
Class C (GBP) Shares (Acc)	GBP	68,717	68,717	72,781	72,786	72,510
Class D (US\$) Shares (Acc)	US\$	711,445	711,449	870,370	870,469	1,484,522
Class D (US\$) Shares (Dist)	US\$	329,328	10,297,351	11,798,498	11,799,896	12,036,915
Class D (GBP) Shares (Acc)	GBP	10,297,300	157,616	189,605	189,619	194,618
Class D (GBP) Shares (Dist)	GBP	157,615	329,329	355,910	355,936	421,450
Class E (US\$) Shares (Dist)	US\$	7,201,371	7,201,407	8,036,046	8,037,006	8,075,616
Class E (GBP) Shares (Dist)	GBP	1,519,645	1,519,650	1,790,501	1,790,633	2,135,738
Class F (GBP) Shares (Dist)	GBP	17,153	17,153	147,111	147,128	70,292
Class F (GBP) Shares (Acc)	GBP	782,940	782,943	835,210	835,304	716,779
Oasis Crescent Global Medium Equity Balanced Fund						
Class A (US\$) Shares Dist	US\$	1,047,667	1,047,689	1,424,691	1,424,880	625,870
Class A (US\$) Shares (Acc)	US\$	885,431	885,450	873,977	874,090	463,912
Class D (US\$) Shares Dist	US\$	3,518,730	3,518,808	5,757,999	5,758,779	8,265,190
Class D (US\$) Shares (Acc)	US\$	262,853	262,859	428,690	428,746	428,993
Class D (GBP) Shares Dist	GBP	210,947	210,950	283,725	283,750	575,580
Class E (US\$) Shares (Dist)	US\$	6,714,019	6,714,167	6,029,433	6,030,253	4,449,535
Class E (GBP) Shares Dist	GBP	2,756,837	2,756,874	2,087,944	2,088,116	2,022,679
Class E (GBP) Shares (Acc)	GBP	6,097	6,097	6,520	6,521	-
Class E (US\$) Shares (Acc)	US\$	4,754	4,754	5,084	5,085	-
Class F (GBP) Shares (Dist)	GBP	321,416	321,423	46,672	46,678	45,180
Class F (GBP) Shares (Acc)	GBP	1,643,765	1,643,799	1,973,906	1,974,159	1,702,646
Oasis Crescent Global Short Term Income Fund						
CLASS A (US\$) SHARES (DIST)	US\$	1,110,484	1,110,484	1,083,387	1,083,387	-
CLASS C (US\$) SHARES (DIST)	US\$	7,846,119	7,846,119	9,426,581	9,426,581	-
CLASS F (GBP) SHARES (DIST)	GBP	1,463,813	1,463,813	1,814,479	1,814,479	-
CLASS F (GBP) SHARES (ACC)	GBP	1,287,373	1,287,373	596,650	596,650	-
CLASS F (USD) SHARES (DIST)	US\$	1,064	1,064	1,039	1,039	-
CLASS F (USD) SHARES (ACC)	US\$	6,305	6,305	6,164	6,164	-
CLASS E (USD) SHARES (DIST)	US\$	7,687,872	7,687,872	6,925,221	6,925,221	-
Oasis Crescent Variable Balanced Fund						
Class A (GBP) Shares (Dist)	GBP	781,807	781,859	908,285	908,285	962,538
Class A (GBP) Shares (Acc)	GBP	16,317	16,318	18,956	18,956	20,089
Class B (GBP) Shares (Dist)	GBP	11,583	11,584	13,321	13,321	13,969
Class B (GBP) Shares (Acc)	GBP	11,601	11,601	13,343	13,343	14,000
Class C (GBP) Shares (Dist)	GBP	1,993,512	1,993,643	2,267,754	2,267,754	2,347,955
Class E (GBP) Shares (Dist)	GBP	1,903,793	1,903,917	2,089,413	2,089,413	2,100,928
Class F (GBP) Shares (Dist)	GBP	304,868	304,888	252,508	252,508	224,746
Class F (GBP) Shares (Acc)	GBP	958,797	958,857	884,040	884,040	673,522

The share classes of the Sub-Funds detailed above have been launched. Details of further share classes which have not yet been launched can be found in the Company's Prospectus.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Notes to the financial statements (continued)

20. Allowance for withholding tax receivable

Withholding tax is recoverable within 5 years, after which the balance may become irrecoverable from the relevant tax authorities, however, this period may exceed more than 5 years where there is a valid reclaim opportunity. We calculated a 76.36% (31 March 2019: 49.50%) recovery rate for the withholding tax based on the 31 March 2020 reclaim receivable over the withholding tax receivable over the previous 5 years. Based on the simplified approach of the Expected Credit Loss model, we are making an allowance for 23.64% (31 March 2019: 50.50%) of the withholding tax receivable as at 31 March 2020. The Directors have considered the impact of the COVID-19 pandemic on the ECL allowance. As the recoveries are from sovereign states, the COVID-19 impact on the recovery rate has been assessed as immaterial.

31 March 2020							
Combined Company Total US\$	Oasis Crescent Global Equity Fund US\$	Oasis Crescent Global Property Equity Fund US\$	Oasis Crescent Global Income Fund US\$	Oasis Crescent Global Low Equity Balanced Fund US\$	Oasis Crescent Global Medium Equity Balanced Fund US\$	Oasis Crescent Global Short Term Income Fund US\$	Oasis Crescent Variable Balanced Fund US\$
Withholding tax receivable	555,699	353,567	198,551	-	442	1,495	1,643
Allowance for withholding tax receivable							
Opening balance as at 1 April 2019	(369,281)	(271,628)	(91,809)	(589)	(2,839)	(2,416)	-
Current financial year adjustment to allowance	237,914	188,045	44,871	589	2,734	2,063	(388)
Closing balance as at 31 March 2020	(131,367)	(83,583)	(46,938)	-	(105)	(353)	(388)

31 March 2019							
Combined Company Total US\$	Oasis Crescent Global Equity Fund US\$	Oasis Crescent Global Property Equity Fund US\$	Oasis Crescent Global Income Fund US\$	Oasis Crescent Global Low Equity Balanced Fund US\$	Oasis Crescent Global Medium Equity Balanced Fund US\$	Oasis Crescent Global Short Term Income Fund US\$	Oasis Crescent Variable Balanced Fund US\$
Withholding tax receivable	731,311	537,923	181,815	1,166	5,622	4,785	-
Allowance for withholding tax receivable							
Opening balance as at 1 April 2018	-	-	-	-	-	-	-
Current financial year adjustment to allowance	(369,281)	(271,628)	(91,809)	(589)	(2,839)	(2,416)	-
Closing balance as at 31 March 2019	(369,281)	(271,628)	(91,809)	(589)	(2,839)	(2,416)	-

The published NAV is based on the 31 March 2020 valuation which included withholding tax receivable as 100% recoverable. Following the above analysis and as set out above we have made an adjustment to the published NAV in accordance with IFRS. The difference between the dealing and audited NAV for each share class is outlined in note 19 and includes prior year comparatives.

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

21. Taxation

The Company is domiciled in Ireland. Under the current law and practice the Company qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act 1997, as amended and is therefore not chargeable to Irish tax on its income and capital gains.

Irish tax may occur on the occurrence of a "chargeable event". A chargeable event includes any distribution payments to shareholders or any encashment, cancellation, redemption or transfer of shares, and at the end of each eight financial years following the acquisition of shares.

No Irish tax will arise on the Company in respect of chargeable events in respect of certain types of investors, including:

- a) A shareholder who is neither Irish resident nor ordinarily resident in Ireland for tax purposes, at the time of the chargeable event, provided appropriate valid declarations in accordance with the provisions of the Taxes Consolidation Act, 1997, as amended are held by the Company; and
- b) Certain exempted Irish tax resident shareholders who have provided the Company with the necessary signed statutory declarations.

Dividends, capital gains and interest received on investments made by the Company may be subject to taxes including withholding taxes, imposed by the country from which the dividends and profits are received and capital gains arise. Such taxes may not be fully recoverable by the Company or its shareholders. These dividends and profits are shown gross in the Statement of Comprehensive Income with withholding tax shown as a separate line item.

22. Offsetting

The Company does not engage in offsetting. The Company did not offset any financial assets or financial liabilities during the financial year (31 March 2019: \$nil).

23. Commitments and contingent liabilities

As at 31 March 2020, the Company did not have any significant commitments or contingent liabilities.

24. Subsequent events

There have been no significant events subsequent to the financial year ended 31 March 2020 to the date of approval of the financial statements. The Directors have considered the implications of the Coronavirus (COVID-19) outbreak on the financial statements including impacts subsequent to the financial year ended 31 March 2020 and accordingly satisfied that the Company will be able to continue in operation and meet its liabilities as they fall due. However, the Directors will continue to monitor the impact of COVID-19.

25. Approval of Annual financial statements

The financial statements were authorised for issue by the Board of Directors on 05 May 2020.

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited)

OASIS CRESCENT GLOBAL EQUITY FUND

Transferable Securities admitted to official stock exchange listing

Country	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
AUSTRIA			7,182,287	3.59%		7,267,878	3.00%
Mayr-Melnhof Karton AG	1	57,935	7,182,287	3.59%	57,935	7,267,878	3.00%
AUSTRALIA			2,186,410	1.09%		6,102,435	2.52%
JUPITER MINES LIMITED	1	16,283,789	2,186,410	1.09%	25,289,209	6,102,435	2.52%
FRANCE			5,597,949	2.80%		8,011,438	3.30%
Total SA	1	144,180	5,597,949	2.80%	144,180	8,011,438	3.30%
GERMANY			6,819,136	3.41%		7,843,620	3.23%
Adidas AG	1	9,380	2,084,902	1.04%	9,380	2,282,902	0.94%
Henkel KGAA	1	64,745	4,734,234	2.37%	58,509	5,560,718	2.29%
CHINA			4,989,579	2.50%		4,499,036	1.85%
BAIDU INC - SPON ADR	1	-	-	0.00%	9,393	1,548,436	0.64%
ALIBABA GROUP HDGS-SP ADR	1	25,656	4,989,579	2.50%	-	-	0.00%
JD.COM INC-ADR	1	-	-	0.00%	97,864	2,950,600	1.22%
IRELAND			2,122,215	1.06%		2,415,125	1.00%
CRH PLC	1	77,843	2,122,215	1.06%	77,843	2,415,125	1.00%
JAPAN			6,753,104	3.38%		5,926,522	2.44%
KDDI Corp	1	228,166	6,753,104	3.38%	275,254	5,926,522	2.44%
SAUDI ARABIA			5,533,412	2.77%		2,258,895	0.49%
ISDB 2.843 04252024CORP	1	3,002,000	3,210,999	1.61%	-	-	0.00%
ISDB 3.1 03152023CORP	1	1,050,000	1,099,865	0.55%	1,050,000	1,061,655	0.44%
KSA Sukuk Ltd 3.628 20042027 Corp	1	1,200,000	1,222,548	0.61%	1,200,000	1,197,240	0.49%
UNITED ARAB EMIRATES			2,508,027	1.25%		1,056,972	0.44%
EMIRAT2	1	492,648	487,657	0.24%	554,229	551,957	0.23%
KHDRWY 2.471 31032025	1	535,839	518,580	0.26%	-	-	0.00%
DP WORLD CRESCENT LTD 3.908 31052023	1	1,565,000	1,501,790	0.75%	500,000	505,015	0.21%

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL EQUITY FUND (continued)

Transferable Securities admitted to official stock exchange listing (continued)

Country	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
SOUTH AFRICA			11,292,497	5.65%		10,295,311	4.24%
Oasis Crescent Prop Fund	1	2,266,409	2,705,700	1.35%	1,183,801	1,723,827	0.71%
GEMFIELDS GROUP LTD	1	15,319,697	1,428,699	0.72%	15,319,697	1,986,495	0.82%
RCL Foods Ltd	1	3,505,858	1,969,594	0.99%	3,505,858	3,281,887	1.35%
NASPERS	1	6,301	903,990	0.45%	-	-	0.00%
ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1	4,284,000	4,284,514	2.14%	3,300,000	3,303,102	1.36%
TURKEY			693,308	0.35%		684,202	0.28%
KFINCK 5.136 02112021 KT KIRA SERT VARLIK	1	700,000	693,308	0.35%	700,000	684,202	0.28%
UNITED KINGDOM			20,581,147	10.30%		21,975,823	9.06%
CONNECT GROUP PLC	1	-	-	0.00%	724,847	357,949	0.15%
GLAXOSMITHKLINE	1	251,314	4,719,655	2.36%	251,314	5,215,051	2.15%
KINGFISHER PLC	1	707,939	1,263,142	0.63%	707,939	2,160,157	0.89%
PERSIMMON PLC	1	99,068	2,354,170	1.18%	99,068	2,793,730	1.15%
SAMSUNG ELECTR-GDR	1	7,371	7,319,403	3.66%	7,371	7,230,951	2.98%
SPIRE HEALTHCARE GROUP PLC	1	1,089,329	1,054,886	0.53%	1,089,329	1,834,659	0.76%
HM Treasury UK Sukuk 2.036 22072019	1	-	-	0.00%	842,000	1,098,539	0.45%
VODAFONE GROUP PLC	1	575,305	806,069	0.40%	575,305	1,045,193	0.43%
WH Smith PLC	1	216,562	3,063,822	1.53%	270,904	7,470,543	3.08%
UNITED STATES			113,524,413	56.79%		147,235,930	60.69%
APPLE INC	1	27,490	6,990,432	3.50%	36,866	7,002,697	2.89%
AT & T Inc	1	256,275	7,470,416	3.74%	286,452	8,983,135	3.70%
ANTHEM INC	1	26,096	5,924,836	2.96%	30,176	8,659,908	3.57%
Bed Bath & Beyond Inc	1	-	-	0.00%	30,160	512,418	0.21%
TENCENT HOLDINGS LTD-UNS ADR	1	74,398	3,652,198	1.83%	74,398	3,420,820	1.41%
ChevronTexaco Corp Com	1	57,454	4,163,117	2.08%	57,454	7,077,184	2.92%
CISCO SYSTEMS INC	1	122,729	4,824,477	2.41%	156,513	8,450,137	3.48%
CVS CAREMARK CORP	1	100,761	5,978,150	2.99%	107,387	5,791,381	2.39%
EXXON MOBIL CORP	1	30,755	1,167,767	0.58%	30,755	2,485,004	1.02%
Gannett Co	1	-	-	0.00%	244,911	2,581,362	1.06%
GAP INC	1	-	-	0.00%	91,951	2,407,277	0.99%
ALPHABET INC-CL A	1	5,420	6,297,769	3.15%	2,830	3,330,599	1.37%
Gilead Sciences inc	1	-	-	0.00%	14,630	951,096	0.39%
Hewlett - Packard Co	1	106,399	1,847,087	0.92%	106,399	2,067,333	0.85%
Hewlett Packard Enterpris	1	194,918	1,892,654	0.95%	194,918	3,007,585	1.24%
Intl Business Machines Co	1	40,678	4,512,411	2.26%	40,678	5,739,666	2.37%
INTEL CORP	1	53,401	2,890,062	1.45%	53,401	2,867,634	1.18%
Johnson & Johnson	1	82,458	10,812,718	5.41%	82,458	11,526,804	4.75%
Microsoft Corporation	1	59,547	9,391,157	4.70%	106,438	12,553,298	5.17%
ORACLE CORPORATION	1	141,689	6,847,829	3.43%	154,413	8,293,522	3.42%
Pfizer Inc	1	258,968	8,452,716	4.23%	258,968	10,998,371	4.53%
TEGNA INC	1	-	-	0.00%	277,487	3,912,567	1.61%
Verizon Communications	1	175,691	9,439,877	4.72%	198,595	11,742,922	4.84%
FACEBOOK INC-A	1	35,883	5,985,284	2.99%	35,883	5,981,337	2.47%
WALGREENS BOOTS ALLIANCE INC	1	108,928	4,983,456	2.49%	108,928	6,891,875	2.84%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL EQUITY FUND (continued)

Country	Level	31 March 2020			31 March 2019			
		No. of shares	Market Value		No. of shares	Market Value		
			US\$	% of net assets		US\$	% of net assets	
Transferable Securities admitted to official stock exchange listing (continued)								
MALAYSIA			1,503,940	0.75%		1,001,700	0.41%	
International Islamic Liquidity Management Corp	1	1,000,000	1,003,770	0.50%	-	-	0.00%	
International Islamic Liquidity Management Corp	1	500,000	500,170	0.25%	-	-	0.00%	
International Islamic Liquidity Management Corp	1	-	-	0.00%	1,000,000	1,001,700	0.41%	
Total Listed Transferable Securities			191,287,424	95.69%	233,805,834		96.37%	
Transferable Securities not admitted to official stock exchange listing								
SOUTH AFRICA			818,668	0.41%		818,668	0.34%	
SEDIBELO PLATINUM MINES LIMITED	3	13,644,469	818,668	0.41%	13,644,469	818,668	0.34%	
Total Unlisted Transferable Securities			818,668	0.41%	818,668		0.34%	
Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)								
Total deposits with credit institutions			-	-	-		-	
Cash			4,804,033	2.40%		5,199,993	2.14%	
Term Deposit			1,279,608	0.64%		2,499,990	1.03%	
Other assets and liabilities			1,711,757	0.86%		295,174	0.12%	
Total Oasis Crescent Global Equity Fund			199,901,490	100.00%	242,619,660		100.00%	

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND

Transferable Securities admitted to official stock exchange listing

Country	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
AUSTRALIA			2,348,000	3.28%		6,353,485	6.51%
GROWPOINT PROPERTIES	1	1,526,666	2,348,000	3.28%	2,157,123	6,353,485	6.51%
CANADA			1,715,869	2.39%		2,422,945	2.48%
CHARTWELL RETIREMENT RESIDENCE	1	271,970	1,715,869	2.39%	216,205	2,422,945	2.48%
MALAYSIA			500,170	0.70%		1,001,700	1.03%
International Islamic Liquidity Management Corp	1	-	-	0.00%	1,000,000	1,001,700	1.03%
International Islamic Liquidity Management Corp	1	500,000	500,170	0.70%	-	-	0.00%
OTHER - INTERNATIONAL			1,965,526	2.74%		1,231,010	1.26%
EMIRAT2	1	672,063	665,255	0.93%	554,229	551,957	0.57%
DPWDU 3.908 31052023	1	1,355,000	1,300,272	1.81%	-	-	0.00%
KLEPIERRE	1	-	-	0.00%	19,409	679,054	0.70%
NETHERLANDS			2,472,900	3.45%		7,346,602	7.52%
UNIBAIL RODAMCO SE & WFD	1	43,717	2,472,900	3.45%	36,617	6,004,498	6.15%
EUROCOMMERCIAL PROPERTIES.	1	-	-	0.00%	46,504	1,342,104	1.37%
SAUDI ARABIA			2,704,295	3.77%		1,061,655	1.09%
ISDB 2.843 04252024CORP	1	1,500,000	1,604,430	2.24%	-	-	0.00%
ISDB 3.1 03152023CORP	1	1,050,000	1,099,865	1.54%	1,050,000	1,061,655	1.09%
SINGAPORE			1,952,681	2.73%		2,987,199	3.06%
First Real Est. Invs Trus	1	4,089,143	1,952,681	2.73%	4,089,143	2,987,199	3.06%
SOUTH AFRICA			3,426,511	4.78%		4,250,580	4.35%
Oasis Crescent Prop Fund	1	2,870,191	3,426,511	4.78%	2,918,995	4,250,580	4.35%
UNITED KINGDOM			13,679,306	19.09%		20,224,868	20.71%
Big Yellow Group PLC	1	96,722	1,204,078	1.68%	96,722	1,246,262	1.28%
CAPITAL & COUNTIES PROPERTIES	1	721,770	1,484,707	2.07%	719,841	2,250,731	2.30%
Capital & Regional PLC	1	546,303	625,217	0.87%	5,725,608	1,893,655	1.94%
Sirius Real Estate Ltd	1	2,341,288	1,913,092	2.67%	2,341,288	1,929,014	1.98%
SEGRO PLC	1	695,639	6,589,810	9.20%	759,709	6,648,318	6.81%
INTU PROPERTIES PLC	1	2,688,139	148,456	0.21%	1,717,134	2,378,772	2.44%
RDI REIT PLC	1	-	-	0.00%	-	-	0.00%
Hammerson PLC	1	643,399	617,312	0.86%	643,399	2,807,711	2.88%
Safestore Holdings PLC	1	138,085	1,096,633	1.53%	138,085	1,070,406	1.10%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND (continued)

Transferable Securities admitted to official stock exchange listing (continued)

Country	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
UNITED STATES			32,995,253	46.04%		44,011,488	43.27%
AVALONBAY COMMUNITIES INC	1	9,774	1,438,440	2.01%	9,774	1,961,935	2.01%
Brixmor Property Group Inc	1	-	-	0.00%	126,828	2,329,830	2.39%
CyrusOne Inc	1	35,056	2,164,708	3.02%	35,056	1,838,337	1.88%
DIGITAL REALTY TRUST INC	1	45,315	6,294,707	8.78%	77,098	9,174,662	9.39%
EQUITY RESIDENTIAL PROP	1	8,553	527,806	0.74%	8,553	644,212	0.66%
Liberty Property Trust	1	-	-	0.00%	59,582	2,884,960	2.95%
Prologis	1	84,403	6,783,469	9.47%	76,629	5,513,457	5.65%
VENTAS INC	1	54,728	1,466,710	2.05%	54,728	3,492,194	3.58%
WELLTOWER INC	1	48,848	2,236,261	3.12%	51,504	3,996,710	4.09%
WP GLIMCHER INC	1	-	-	0.00%	372,411	2,104,122	2.15%
Apartment Inv & Mgmt Co	1	24,149	848,837	1.18%	23,407	1,177,138	1.21%
MONMOUTH REIT - CL A	1	69,283	834,860	1.17%	-	-	0.00%
DUKE REALTY CORP	1	40,516	1,311,908	1.83%	-	-	0.00%
EASTERLY GOVERNMENT PROP INC	1	158,792	3,912,635	5.46%	158,792	2,859,844	1.21%
ESSEX PROPERTY TRUST	1	4,287	944,169	1.32%	4,287	1,239,972	1.21%
IRON MOUNTAIN INC	1	87,838	2,090,544	2.92%	27,660	980,824	1.00%
SIMON PROPERTY GROUP INC	1	39,012	2,140,198	2.99%	20,928	3,813,291	3.90%
Total Listed Transferable Securities			63,760,510	88.96%		90,423,413	90.26%
Cash			6,217,762	8.68%		5,018,510	5.14%
Term Deposit			1,029,352	1.44%		1,757,341	1.80%
Other Assets and Liabilities			660,233	0.92%		3,419	0.00%
Total Oasis Crescent Global Property Equity Fund			71,667,858	100.00%		97,670,801	100.00%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL INCOME FUND

Transferable Securities admitted to official stock exchange listing

Country	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
INDONESIA			2,610,401	5.81%		2,645,517	6.05%
PERUSAHAAN PENERBIT 3.4 29032022	1	1,080,000	1,078,272	2.40%	1,080,000	1,083,391	2.48%
PERUSAHAAN PENERBIT SBSN 4.35 10092024	1	500,000	507,710	1.13%	500,000	516,990	1.18%
PERUSAHAAN PENERBIT 4.325 28052025	1	1,015,000	1,024,419	2.28%	1,015,000	1,045,135	2.39%
MALAYSIA			3,040,600	6.77%		1,690,585	3.87%
International Islamic Liquidity Management Corp	1	-	-	0.00%	250,000	250,025	0.57%
International Islamic Liquidity Management Corp	1	-	-	0.00%	400,000	400,680	0.92%
International Islamic Liquidity Management Corp	1	1,000,000	1,003,110	2.23%	-	-	0.00%
International Islamic Liquidity Management Corp	1	1,000,000	1,000,340	2.23%	-	-	0.00%
WAKALA GLOBAL SUKUK BHD	1	1,000,000	1,037,150	2.31%	1,000,000	1,039,880	2.38%
PAKISTAN			2,070,887	4.61%		1,256,850	2.87%
THIRD PAKISTAN INTL SUKUK 13102021	1	500,000	484,180	1.08%	500,000	500,670	1.15%
THIRD PAKISTAN INTL SUKUK		1,690,000	1,586,707	3.53%	-	-	0.00%
ISLAMIC REP OF PAKISTAN 03122019	1	-	-	0.00%	750,000	756,180	1.73%
OMAN			2,017,439	4.49%		2,225,915	5.09%
OMAN 4.397 01062024 CORP	1	1,000,000	884,930	1.97%	1,000,000	946,520	2.16%
OMAN 5.932 31102025 CORP	1	1,000,000	898,890	2.00%	1,000,000	1,004,340	2.30%
Mazoon 5.2 08112027 Corp	1	300,000	233,619	0.52%	300,000	275,055	0.63%
SAUDI ARABIA			9,068,104	20.18%		6,562,343	15.00%
ISDB 3.1 03152023CORP	1	2,000,000	2,094,980	4.66%	2,000,000	2,022,200	4.62%
ISDB 2.843 04252024CORP	1	2,198,000	2,351,025	5.23%	-	-	0.00%
APICOR 3.141 01112022 Sukuk Ltd	1	750,000	750,698	1.67%	750,000	748,883	1.71%
KSA 3.628 20042027 CORP	1	3,800,000	3,871,402	8.61%	3,800,000	3,791,260	8.67%
HONG KONG			2,087,309	4.64%		1,934,611	4.42%
Hong Kong Sukuk 2017 Limited	1	1,920,000	2,087,309	4.64%	1,920,000	1,934,611	4.42%
SOUTH AFRICA			2,616,314	5.82%		3,603,384	8.24%
ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1	2,616,000	2,616,314	5.82%	3,600,000	3,603,384	8.24%
TURKEY			3,840,360	8.54%		4,817,920	11.01%
TURKSK 4.251 08062021	1	1,000,000	973,630	2.17%	1,000,000	969,170	2.22%
TUFIKA 5.375 24042019	1	-	-	0.00%	1,000,000	999,660	2.29%
TURKSK 4.489 25112024	1	1,000,000	877,450	1.95%	1,000,000	892,840	2.04%
KFINKK 5.136 02112021 KT KIRA SERT VARLIK	1	1,000,000	990,440	2.20%	1,000,000	977,430	2.23%
KUVEYT 7.9 15022026	1	1,000,000	998,840	2.22%	1,000,000	978,820	2.24%
UNITED ARAB EMIRATES			8,238,759	18.33%		9,452,892	21.61%
EMIRAT 4.5 22032028	1	1,109,049	1,097,814	2.44%	1,449,522	1,443,579	3.30%
EMIRAT 3.875 19032023	1	540,018	537,745	1.20%	720,024	715,193	1.64%
DIBUH 6.75 29072049	1	1,000,000	1,005,790	2.24%	1,000,000	1,029,110	2.35%
INVCOR 5 01022027	1	1,000,000	949,950	2.11%	1,000,000	1,013,600	2.32%
DP WORLD CRESCENT LTD 3.908 31052023	1	-	-	0.00%	3,000,000	3,030,090	6.93%
DPWDU 3.875 071829	1	3,000,000	2,553,180	5.68%	-	-	0.00%
DPWDU 4.848 26092028	1	1,000,000	919,280	2.05%	1,000,000	1,046,320	2.39%
IFC FLOAT 15092020 CORP	1	1,175,000	1,175,000	2.61%	1,175,000	1,175,000	2.69%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL INCOME FUND (continued)

Transferable Securities admitted to official stock exchange listing (continued)

	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
UNITED KINGDOM			-	0.00%		2,965,534	6.78%
HM Treasury UK Sukuk 2.036 22072019	1	-	-	0.00%	2,273,000	2,965,534	6.78%
CANADA			1,054,690	2.35%		1,004,710	2.30%
MAL 3.179 27042026 CORP	1	1,000,000	1,054,690	2.35%	1,000,000	1,004,710	2.30%
CHINA			2,002,920	4.46%		1,994,719	4.56%
SECO 4.723 27092028 CORP	1	955,000	1,007,687	2.24%	955,000	996,476	2.28%
SECO 5.5 04082044 CORP	1	935,000	995,233	2.21%	935,000	998,243	2.28%
Total Listed Transferable Securities			38,647,783	85.99%		40,154,979	91.80%

	31 March 2020			31 March 2019		
	Market Value			Market Value		
	Maturity date	USD	% of net assets	Maturity date	USD	% of net assets
UNITED KINGDOM		1,740,861	3.87%		509,337	1.16%
Qatar National Bank	10-Apr-20	1,214,063	2.70%	-	-	0.00%
Qatar Islamic Bank	31-Jul-20	261,208	0.58%	31-Jul-20	253,000	0.58%
AlRayan Bank	18-Dec-20	265,590	0.59%		-	0.00%
AlRayan Bank	-	-	0.00%	20-Dec-19	256,337	0.59%
UNITED ARAB EMIRATES		1,467,834	3.27%		250,001	0.57%
Emirates Islamic	-	-	0.00%	14-Feb-20	250,000	0.57%
Emirates Islamic	14-Feb-21	257,351	0.57%	-	-	0.00%
Emirates Islamic	01-Apr-20	1,210,484	2.69%	-	-	0.00%
Total deposits with credit institutions		3,208,695	7.14%		759,337	1.74%
Cash		2,557,396	5.69%		2,382,576	5.30%
Other Assets and Liabilities		530,115	1.18%		447,884	0.98%
Total Oasis Crescent Global Income Fund		44,943,990	100.00%		43,744,775	100.00%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND

Transferable Securities admitted to official stock exchange listing

Country	31 March 2020				31 March 2019			
	Level	No. of shares	Market Value		No. of shares	Market Value		
			US\$	% of net assets		US\$	% of net assets	
FRANCE			158,178	0.72%		226,374	0.90%	
Total SA	1	4,074	158,178	0.72%	4,074	226,374	0.90%	
AUSTRIA			121,368	0.55%		226,374	0.90%	
Mayr-Melnhof Karton AG	1	979	121,368	0.55%	4,074	226,374	0.90%	
CHINA			401,675	1.83%		243,801	0.97%	
TENCENT HOLDINGS LTD-UNS ADR	1	2,846	139,710	0.64%	2,846	130,859	0.52%	
ALIBABA GROUP HDGS-SP ADR		1,347	261,965	1.19%	-	-	0.00%	
JD.COM INC-ADR	1	-	-	0.00%	3,746	112,942	0.45%	
JAPAN			197,207	0.90%		161,806	0.65%	
KDDI Corp	1	6,663	197,207	0.90%	7,515	161,806	0.65%	
SOUTH AFRICA			1,904,231	8.68%		1,751,057	6.99%	
RCL Foods Ltd	1	195,858	110,033	0.50%	195,858	183,346	0.73%	
ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1	1,500,000	1,500,180	6.84%	1,500,000	1,501,410	5.99%	
NASPERS	1	1,717	246,334	1.12%	-	-	0.00%	
GEMFIELDS GROUP LTD	1	511,308	47,684	0.22%	511,308	66,301	0.27%	
UNITED KINGDOM			790,214	3.60%		1,205,741	4.81%	
ANGLO AMERICAN PLC	1	6,126	107,587	0.49%	6,126	163,479	0.65%	
GLAXOSMITHKLINE	1	14,248	267,576	1.22%	14,248	295,662	1.18%	
SPIRE HEALTHCARE GROUP PLC	1	89,814	86,974	0.40%	89,814	151,266	0.60%	
Mediclinic International PLC	1	14,859	49,634	0.23%	14,859	58,857	0.24%	
BT Group plc	1	77,775	113,697	0.52%	77,775	225,340	0.90%	
KINGFISHER PLC	1	22,101	39,434	0.18%	22,101	67,437	0.27%	
VODAFONE GROUP PLC	1	23,713	33,225	0.15%	23,713	43,081	0.17%	
WH Smith PLC	1	6,509	92,086	0.42%	7,275	200,618	0.80%	

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND (continued)

Transferable Securities admitted to official stock exchange listing (continued)

	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
UNITED STATES			2,487,386	11.34%		3,225,649	12.87%
AT & T Inc	1	6,795	198,074	0.90%	8,125	254,800	1.02%
ANTHEM INC	1	821	186,400	0.85%	905	259,717	1.04%
CVS CAREMARK CORP	1	6,758	400,952	1.83%	7,093	382,525	1.53%
ChevronTexaco Corp Com	1	811	58,765	0.27%	811	99,899	0.40%
Gilead Sciences Inc	1	-	-	0.00%	770	50,058	0.20%
EXXON MOBIL CORP	1	1,165	44,235	0.20%	1,165	94,132	0.38%
GAP INC	1	-	-	0.00%	4,441	116,265	0.46%
ALPHABET INC-CL A	1	131	152,215	0.69%	131	154,173	0.62%
Hewlett Packard Enterpris	1	3,681	35,743	0.16%	3,681	56,798	0.23%
Johnson & Johnson	1	1,544	202,465	0.92%	1,544	215,836	0.86%
Microsoft Corporation	1	2,346	369,988	1.69%	3,425	403,945	1.61%
ORACLE CORPORATION	1	2,199	106,278	0.48%	2,199	118,108	0.47%
Pfizer Inc	1	8,284	270,390	1.23%	8,284	351,821	1.40%
TEGNA INC	1	-	-	0.00%	9,419	132,808	0.53%
Verizon Communications	1	2,025	108,803	0.50%	2,025	119,738	0.48%
FACEBOOK INC-A	1	1,145	190,986	0.87%	1,145	190,860	0.76%
WALGREENS BOOTS ALLIANCE INC	1	3,543	162,092	0.74%	3,543	224,166	0.89%
Total Listed Transferable Securities			6,060,258	27.62%		6,814,427	27.19%

Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)

IRELAND			14,935,010	68.07%		17,919,791	71.50%
Oasis Cresc Glo Equity Fund- Class E (GBP) Dist*	2	153,286	4,236,676	19.31%	161,058	4,946,661	19.74%
Oasis Crescent Global Income Fund*	2	398,005	4,137,028	18.86%	468,939	4,961,752	19.80%
Oasis Crescent Global Prop Equity Fund - Class C*	2	355,570	2,407,922	10.98%	343,510	3,100,174	12.37%
OCGSTIF Class C USD DIST*	2	3,674,575	3,586,385	16.35%	4,257,407	4,155,229	16.58%
OCGSTIF Class F GBP DIST*	2	570,892	566,999	2.58%	760,421	755,974	3.02%

* No management fees are charged by the above mentioned sub-funds in respect of the investments

Total Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)			14,935,010	68.07%		17,919,791	71.50%
Cash			977,993	4.46%		367,859	1.47%
Other Assets and Liabilities			(33,192)	-0.15%		(38,663)	-0.15%
Total Oasis Crescent Global Low Equity Balanced Fund			21,940,068	100.00%		25,063,413	100.00%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND

Transferable Securities admitted to official stock exchange listing

Country	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
AUSTRIA			186,205	1.07%		125,449	0.66%
Mayr-Melnhof Karton AG	1	1,502	186,205	1.07%	1,000	125,449	0.66%
FRANCE			136,784	0.79%		195,757	1.04%
Total SA	1	3,523	136,784	0.79%	3,523	195,757	1.04%
CHINA			297,426	1.71%		171,497	0.91%
TENCENT HOLDINGS LTD-UNS ADR	1	2,002	98,278	0.57%	2,002	92,052	0.49%
ALIBABA GROUP HDGS-SP ADR	1	1,024	199,148	1.15%	-	-	0.00%
JD.COM INC-ADR	1	-	-	0.00%	2,635	79,445	0.42%
SOUTH KOREA			97,314	0.56%		-	0.00%
SAMSUNG ELECTR-GDR	1	98	97,314	0.56%	-	-	0.00%
JAPAN			200,966	1.16%		160,967	0.85%
KDDI Corp	1	6,790	200,966	1.16%	7,476	160,967	0.85%
SOUTH AFRICA			305,668	1.76%		246,487	1.30%
GEMFIELDS GROUP LTD	1	327,525	30,545	0.18%	327,525	42,470	0.22%
NASPERS	1	1,313	188,373	1.08%	-	-	0.00%
RCL Foods Ltd	1	154,415	86,750	0.50%	154,415	144,550	0.76%
UNITED KINGDOM			680,018	3.91%		1,024,662	5.42%
ANGLO AMERICAN PLC	1	7,357	129,206	0.74%	7,357	196,330	1.04%
Mediclinic International PLC	1	15,013	50,149	0.29%	15,013	59,467	0.31%
GLAXOSMITHKLINE	1	10,697	200,889	1.16%	10,697	221,975	1.17%
SPIRE HEALTHCARE GROUP PLC	1	56,590	54,801	0.32%	56,590	95,309	0.50%
VODAFONE GROUP PLC	1	24,399	34,186	0.20%	24,399	44,327	0.23%
BT Group plc	1	57,315	83,787	0.48%	57,315	166,061	0.88%
KINGFISHER PLC	1	14,906	26,596	0.15%	14,906	45,483	0.24%
WH Smith PLC	1	7,097	100,405	0.58%	7,097	195,709	1.03%

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2020

Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND (continued)

Country	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
UNITED STATES			2,927,424	16.85%		3,564,450	18.84%
AT & T Inc	1	2,870	83,661	0.48%	2,870	90,003	0.48%
ANTHEM INC	1	1,398	317,402	1.83%	1,398	401,198	2.12%
CVS CAREMARK CORP	1	5,547	329,104	1.89%	5,547	299,150	1.58%
ChevronTexaco Corp Com	1	975	70,649	0.41%	975	120,101	0.64%
CISCO SYSTEMS INC	1	1,826	71,780	0.41%	2,170	117,158	0.62%
Gilead Sciences Inc	1	-	-	0.00%	517	33,610	0.18%
Gannett Co	1	-	-	0.00%	8,871	93,500	0.49%
GAP INC	1	-	-	0.00%	3,601	94,274	0.50%
Hewlett - Packard Co	1	4,129	71,679	0.41%	4,129	80,226	0.42%
Hewlett Packard Enterpris	1	4,129	40,093	0.23%	4,129	63,710	0.34%
Johnson & Johnson	1	1,829	239,837	1.38%	1,829	255,676	1.35%
Microsoft Corporation	1	2,947	464,771	2.68%	4,022	474,355	2.51%
ORACLE CORPORATION	1	3,918	189,357	1.09%	3,918	210,436	1.11%
Pfizer Inc	1	5,406	176,452	1.02%	5,406	229,593	1.21%
APPLE INC	1	822	209,026	1.20%	822	156,139	0.83%
TEGNA INC	1	-	-	0.00%	9,776	137,842	0.73%
Verizon Communications	1	2,730	146,683	0.84%	2,730	161,425	0.85%
FACEBOOK INC-A	1	805	134,274	0.77%	805	134,185	0.71%
ALPHABET INC-CL A	1	136	158,025	0.91%	86	101,213	0.54%
WALGREENS BOOTS ALLIANCE INC	1	4,910	224,633	1.29%	4,910	310,656	1.64%
Total Listed Transferable Securities			4,831,806	27.81%		5,429,802	28.70%

Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)

IRELAND			11,418,908	65.73%		13,096,820	69.23%
Oasis Cresc Glo Equity Fund- Class E (GBP) Dist*	2	121,032	3,341,561	19.24%	121,225	3,718,988	19.66%
Oasis Crescent Global Income Fund - Class E (GBP)*	2	314,886	3,273,129	18.84%	351,614	3,720,501	19.67%
OCGSTIF Class C USD DIST*	2	3,410,697	3,113,499	17.92%	3,606,324	3,311,735	17.51%
OCGSTIF Class F GBP DIST*	2	176,429	171,538	0.99%	395,432	389,532	2.06%
Oasis Crescent Global Prop Equity Fund - Class C*	2	224,349	1,519,180	8.75%	216,761	1,956,065	10.34%

* No management fees are charged by the abovementioned sub-funds in respect of the investments

Total Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)

			11,418,908	65.73%		13,096,820	69.23%
Cash			1,131,510	6.51%		398,848	2.11%
Other Assets and Liabilities			(9,709)	-0.06%		(6,829)	-0.04%
Total Oasis Crescent Global Medium Equity Balanced Fund			17,372,516	100.00%		18,918,640	100.00%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

SCHEDULE OF ASSETS - OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND

OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND

Deposits by geographic area

	Level	31 March 2020			31 March 2019		
		Market Value		% of net assets	Market Value		% of net assets
		No. of shares	US\$		No. of shares	US\$	
IRELAND			979,316	5.05%		465,940	2.35%
Barclays Bank Ireland plc	1	-	-	0.00%	206,840	206,840	1.04%
Barclays Bank Ireland plc	1	265,667	265,667	1.37%	-	-	0.00%
Barclays Bank Ireland plc	1	213,649	213,649	1.10%	-	-	0.00%
Barclays Bank Ireland plc	1	250,000	250,000	1.29%	-	-	0.00%
Barclays Bank Ireland plc	1	250,000	250,000	1.29%	-	-	0.00%
Barclays Bank Ireland plc	1	-	-	0.00%	259,100	259,100	1.31%
UNITED ARAB EMIRATES			3,140,707	16.19%		4,173,076	21.02%
First Abu Dhabi Bank	1	-	-	0.00%	259,048	259,048	1.30%
First Abu Dhabi Bank	1	-	-	0.00%	256,848	256,848	1.29%
First Abu Dhabi Bank	1	-	-	0.00%	258,627	258,627	1.30%
First Abu Dhabi Bank	1	-	-	0.00%	258,744	258,744	1.30%
First Abu Dhabi Bank	1	-	-	0.00%	254,980	254,980	1.28%
First Abu Dhabi Bank	1	-	-	0.00%	259,910	259,910	1.31%
First Abu Dhabi Bank	1	-	-	0.00%	260,568	260,568	1.31%
First Abu Dhabi Bank	1	266,041	266,041	1.37%	-	-	0.00%
First Abu Dhabi Bank	2	267,163	267,163	1.38%	-	-	0.00%
Emirates Islamic	1	-	-	0.00%	500,000	500,000	2.52%
Emirates Islamic	1	-	-	0.00%	500,000	500,000	2.52%
Emirates Islamic	1	-	-	0.00%	250,000	250,000	1.26%
Emirates Islamic	1	-	-	0.00%	250,000	250,000	1.26%
Emirates Islamic	1	514,913	514,913	2.65%	-	-	0.00%
Emirates Islamic	1	515,969	515,969	2.66%	-	-	0.00%
Emirates Islamic	1	257,351	257,351	1.33%	-	-	0.00%
DPWDU 3,908 31052023	1	580,000	556,574	2.87%	-	-	0.00%
Dubai Islamic Bank	1	-	-	0.00%	249,994	249,994	1.26%
Dubai Islamic Bank	1	249,994	249,994	1.29%	-	-	0.00%
Dubai Islamic Bank	1	249,994	249,994	1.29%	-	-	0.00%
Dubai Islamic Bank	1	262,708	262,708	1.35%	-	-	0.00%
Khadrawy Ltd	1	-	-	0.00%	634,804	614,357	3.09%
UNITED KINGDOM			4,183,248	21.56%		4,847,845	24.42%
AlRayan Bank	1	-	-	0.00%	258,839	258,839	1.30%
AlRayan Bank	1	-	-	0.00%	262,053	262,053	1.32%
AlRayan Bank	1	-	-	0.00%	241,604	241,604	1.22%
AlRayan Bank	1	-	-	0.00%	263,190	263,190	1.33%
AlRayan Bank	1	-	-	0.00%	256,337	256,337	1.29%
AlRayan Bank	1	-	-	0.00%	250,000	250,000	1.26%
AlRayan Bank	1	-	-	0.00%	250,000	250,000	1.26%
AlRayan Bank	1	192,000	238,066	1.23%	-	-	0.00%
AlRayan Bank	1	272,824	272,824	1.41%	-	-	0.00%
AlRayan Bank	1	265,590	265,590	1.37%	-	-	0.00%
AlRayan Bank	1	258,567	258,567	1.33%	-	-	0.00%
AlRayan Bank	1	258,461	258,461	1.33%	-	-	0.00%
Qatar Islamic Bank	1	-	-	0.00%	268,638	268,638	1.35%
Qatar Islamic Bank	1	-	-	0.00%	257,331	257,331	1.30%
Qatar Islamic Bank	1	-	-	0.00%	269,985	269,985	1.36%
Qatar Islamic Bank	1	-	-	0.00%	269,868	269,868	1.36%
Qatar Islamic Bank	1	250,000	250,000	1.29%	250,000	250,000	1.26%
Qatar Islamic Bank	1	250,000	250,000	1.29%	250,000	250,000	1.26%
Qatar Islamic Bank	1	277,354	277,354	1.43%	-	-	0.00%
Qatar Islamic Bank	1	265,680	265,680	1.37%	-	-	0.00%
Qatar Islamic Bank	1	278,744	278,744	1.44%	-	-	0.00%
Qatar Islamic Bank	2	278,623	278,623	1.44%	-	-	0.00%
Qatar National Bank	1	-	-	0.00%	250,000	250,000	1.26%
Qatar National Bank	1	-	-	0.00%	250,000	250,000	1.26%
Qatar National Bank	1	-	-	0.00%	250,000	250,000	1.26%
Qatar National Bank	1	-	-	0.00%	250,000	250,000	1.26%
Qatar National Bank	1	-	-	0.00%	250,000	250,000	1.26%
Qatar National Bank	1	257,883	257,883	1.33%	-	-	0.00%
Qatar National Bank	1	257,680	257,680	1.33%	-	-	0.00%
Qatar National Bank	1	257,782	257,782	1.33%	-	-	0.00%
Qatar National Bank	1	258,010	258,010	1.33%	-	-	0.00%
Qatar National Bank	1	257,984	257,984	1.33%	-	-	0.00%
Qatar National Bank	1	-	-	0.00%	250,000	250,000	1.26%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND

Deposits by geographic area

		31 March 2020			31 March 2019		
Level	No. of shares	Market Value US\$	% of net assets		No. of shares	Market Value US\$	% of net assets
MALAYSIA		1,102,036	5.68%		1,601,760	8.07%	
International Islamic Liquidity Management Corp	1	600,000	601,866	3.10%	-	-	0.00%
International Islamic Liquidity Management Corp	1	500,000	500,170	2.58%	-	-	0.00%
International Islamic Liquidity Management Corp	1	-	-	0.00%	600,000	600,060	3.02%
International Islamic Liquidity Management Corp	1	-	-	0.00%	1,000,000	1,001,700	5.05%
SAUDI ARABIA		1,850,556	9.54%		987,050	7.99%	
ISDB 2.843 04252024CORP	1	800,000	855,696	4.41%	600,000	600,060	3.02%
APICORP Sukuk Limited 28102020	1	1,000,000	994,860	5.13%	1,000,000	987,050	4.97%
SOUTH AFRICA		1,813,676	9.35%		1,601,504	8.07%	
ZAR Sovereign Sukuk	1	1,600,000	1,600,192	8.25%	1,600,000	1,601,504	8.07%
ABSA Bank	1	3,800,000	213,484	1.10%	-	-	0.00%
TURKEY		1,270,762	6.55%		1,262,399	6.36%	
KT 2021		300,000	297,132	1.53%	300,000	293,229	1.48%
TURKSK 4.251 08062021	1	1,000,000	973,630	5.02%	1,000,000	969,170	4.88%
OTHER - INTERNATIONAL		3,514,194	18.11%		3,481,058	17.53%	
APICOR	1	250,000	250,233	1.29%	250,000	249,628	1.26%
IFC Sukuk Corporation	1	1,325,000	1,325,000	6.83%	1,325,000	1,325,000	6.67%
Investment Corporation of Dubai	1	1,000,000	996,220	5.13%	1,000,000	996,440	5.02%
Islamic Development Bank Trust	1	900,000	942,741	4.86%	900,000	909,990	4.58%
Total Listed Transferable Securities		17,854,494	92.02%		18,420,632	92.78%	
Cash at bank		680,708	3.51%		1,202,454	6.06%	
Other assets and liabilities		867,827	4.47%		230,436	1.16%	
Total Oasis Crescent Global Short Term Income Fund		19,403,029	100.00%		19,853,522	100.00%	

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT VARIABLE BALANCED FUND

Transferable Securities admitted to official stock exchange listing

Country	Level	31 March 2020			31 March 2019		
		No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
SOUTH AFRICA			221,192	2.98%		341,281	2.75%
Pallinguurst Resources LTD	1	989,127	92,240	1.24%	989,127	128,265	1.53%
Reinet Investments SCA	1	8,067	128,952	1.74%	5,978	102,306	1.22%
AUSTRIA			80,586	1.09%		-	0.00%
Mayr-Melnhof Karton AG	1	650	80,586	1.09%	-	-	0.00%
GERMANY			100,475	1.36%		-	0.00%
Henkel KGAA	1	1,374	100,475	1.36%	-	-	0.00%
NETHERLANDS			220,051	2.97%		-	0.00%
PROSUS NV	1	3,176	220,051	2.97%	-	-	0.00%
UNITED KINGDOM			2,484,367	33.50%		3,839,875	45.83%
ANGLO AMERICAN PLC	1	11,564	203,086	2.74%	12,170	324,759	3.88%
BRITVIC PLC	1	9,146	79,551	1.07%	9,146	113,207	1.35%
BIG YELLOW GROUP PLC	1	11,093	138,092	1.86%	11,093	142,928	1.71%
BURBERRY GROUP PLC	1	2,780	45,654	0.62%	2,780	70,608	0.84%
CAPITAL & COUNTIES PROPERTIES	1	93,559	192,450	2.60%	87,940	274,953	3.28%
Capital & Regional PLC	1	9,192	10,520	0.14%	91,924	30,401	0.36%
COMPUTACENTER PLC	1	6,541	115,976	1.56%	6,541	94,010	1.12%
GLAXOSMITHKLINE	1	14,923	280,247	3.78%	14,923	309,658	3.70%
Hammerson PLC	1	22,053	21,158	0.29%	22,053	96,233	1.15%
INTU PROPERTIES PLC	1	139,500	7,704	0.10%	118,747	164,496	1.96%
KINGFISHER PLC	1	60,133	107,290	1.45%	60,133	183,479	2.19%
MELROSE INDUSTRIES PLC	1	28,478	32,309	0.44%	28,478	67,779	0.81%
PERSIMMON PLC	1	5,566	132,263	1.78%	6,626	186,848	2.23%
Royal Dutch Shell PLC	1	4,105	69,211	0.93%	-	-	0.00%
SAFESTORE HOLDINGS PLC	1	19,705	156,488	2.11%	21,472	166,441	1.99%
Spire Healthcare plc	1	151,330	146,542	1.98%	151,330	254,863	3.04%
RECKITT BENCKISER	1	-	-	0.00%	1,077	89,320	1.07%
BT Group plc	1	82,464	120,549	1.63%	82,464	238,918	2.85%
Mediclinic International PLC	1	27,951	93,364	1.26%	27,951	110,710	1.32%
VODAFONE GROUP PLC	1	138,625	194,226	2.62%	92,419	167,898	2.00%
HM Treasury UK Sukuk 2.036 22072019	1	-	-	0.00%	385,000	502,284	6.00%
Mondi plc	1	7,988	136,779	1.84%	-	-	0.00%
SEGRO PLC	1	8,483	80,358	1.08%	-	-	0.00%
WH Smith PLC	1	8,521	120,549	1.63%	9,069	250,081	2.99%
IRELAND			131,278	1.77%		163,600	1.95%
CRH PLC	1	4,815	131,278	1.77%	5,273	163,600	1.95%
Total Listed Transferable Securities			3,237,950	43.66%		4,234,046	50.54%

Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)

IRELAND			1,759,587	23.72%		1,836,246	21.92%
Oasis Cresc Glo Equity Fund- Class E (GBP) Dist*	2	44,465	1,214,457	16.37%	40,810	1,238,584	14.78%
Oasis Crescent Global Income Fund	2	15,408	160,041	2.16%	14,911	157,655	1.88%
Crescent GI Prop Eq Fund Class E (GBP) Dist	2	30,144	203,210	2.74%	29,297	262,728	3.14%
OCGSTIF Class F GBP DIST	2	183,132	181,880	2.45%	178,327	177,278	2.12%

* No management fees are charged by Oasis Crescent Global Equity Fund in respect of this investment

Total Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)			1,759,587	23.72%		1,836,246	21.92%
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Oasis Crescent Global Investment Fund (Ireland) plc

Annual Report and Financial Statements

Financial Year Ended 31 March 2020

Schedule of Assets by Geographic Area (unaudited) (continued)

OASIS CRESCENT VARIABLE BALANCED FUND (Continued)

Deposits with credit institutions

Country	31 March 2020			31 March 2019		
	Market Value			Maturity date	Market Value	
	Maturity date	USD	% of net assets		USD	% of net assets
IRELAND		358,154	4.83%		373,297	4.46%
Ulster Bank	-	-	0.00%	11-Apr-19	373,297	4.46%
Ulster Bank	09-Apr-20	358,154	4.83%	-	-	0.00%
UNITED KINGDOM		1,238,621	16.70%		1,233,486	14.72%
AlRayan Bank Plc	-	-	0.00%	08-Aug-19	164,923	1.97%
AlRayan Bank Plc	-	-	0.00%	27-Sep-19	68,422	0.82%
AlRayan Bank Plc	-	-	0.00%	04-Oct-19	68,354	0.82%
AlRayan Bank Plc	07-Aug-20	160,191	2.16%	-	-	0.00%
AlRayan Bank Plc	29-Sep-20	66,459	0.90%	-	-	0.00%
AlRayan Bank Plc	02-Oct-20	66,397	0.90%	-	-	0.00%
Qatar Islamic Bank	-	-	0.00%	30-Aug-19	559,541	6.68%
Qatar Islamic Bank	28-Aug-20	541,864	7.31%	-	-	0.00%
Barclays Bank Plc	-	-	0.00%	04-Apr-19	372,247	4.44%
Barclays Bank Plc	02-Apr-20	403,710	5.44%	-	-	0.00%
Total deposits with credit institutions		1,596,775	21.53%		1,606,782	19.18%
Cash		783,431	10.56%		661,950	7.90%
Other Assets and Liabilities		39,684	0.54%		39,659	0.47%
Total Oasis Crescent Variable Balanced Fund		7,417,427	100.00%		8,378,683	100.00%

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OASIS CRESCENT GLOBAL EQUITY FUND

Major purchases (being the 20 largest in the financial year)	US\$	Major sales (being the 20 largest in the financial year)	US\$
1 ALIBABA GROUP HOLDINGS-SP ADR	4,126,471	Microsoft Corporation	6,702,505
2 ISDB 2.843 04252024CORP	4,000,000	TEGNA INC	4,381,603
3 ALPHABET INC-CL A	2,872,964	JD.COM INC-ADR	2,720,567
4 Oasis Crescent Prop Fund	1,497,839	APPLE INC	2,503,466
5 MODEL: MMI MODEL FIXED DEPOSITS USD	1,279,608	MODEL: MMI MODEL FIXED DEPOSITS USD	2,499,990
6 DP WORLD CRESCENT LTD 3.908 31052023	1,093,425	JUPITER MINES LIMITED	2,350,515
7 IILM 1.8 13082020CORP	1,000,000	Gannett Co	2,027,929
8 ZAR SOVEREIGN CP SOAFSK 3.903 24062020	985,663	CISCO SYSTEMS INC	1,893,680
9 NASPERS	950,831	WH Smith PLC	1,757,370
10 Khadrawy Ltd	590,648	GAP INC	1,645,222
11 Henkel KGAA	578,753	Verizon Communications	1,395,600
12 IILM 0.85 10092020CORP	500,000	KDDI Corp	1,392,229
13 IILM 2.16 16032020CORP	500,000	ANTHEM INC	1,195,567
14		AT & T Inc	1,175,356
15		HM Treasury UK Sukuk 2.036 22072019	1,050,792
16		BAIDU INC - SPON ADR	1,031,731
17		IILM 2.88 17092019CORP	1,000,000
18		ISDB 2.843 04252024CORP	999,497
19		GILEAD SCIENCES INC	969,362
20		ORACLE CORPORATION	702,332

Please note that there may be less than 20 purchases or sales in the reporting financial year .

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND

Major purchases (being the 20 largest in the financial year)	US\$	Major sales (being the 20 largest in the financial year)	US\$
1 SIMON PROPERTY GROUP INC	2,827,757	DIGITAL REALTY TRUST INC	4,157,897
2 IRON MOUNTAIN INC	1,950,713	Prologis	2,797,737
3 ISDB 2.843 04252024CORP	1,500,000	Brixmor Property Group Inc	2,335,290
4 DUKE REALTY CORP	1,484,065	GROWPOINT PROPERTIES	1,849,010
5 DP WORLD CRESCENT LTD 3.908 31052023	1,391,165	MODEL: MMI MODEL FIXED DEPOSITS USD	1,757,341
6 INTU PROPERTIES PLC	1,296,422	WP GLIMCHER INC	1,571,388
7 UNIBAIL RODAMCO SE & WFD	1,102,523	EUROCOMMERCIAL PROPERTIES.	1,307,149
8 MODEL: MMI MODEL FIXED DEPOSITS USD	1,029,352	IILM 2.16 16032020CORP	1,000,000
9 MONMOUTH REIT - CL A	1,016,081	IILM 2.88 17092019CORP	1,000,000
10 IILM 2.16 16032020CORP	1,000,000	KLEPIERRE	667,087
11 CHARTWELL RETIREMENT RESIDENCE	585,477	SEGRO PLC	655,353
12 IILM 0.85 10092020CORP	500,000	Oasis Crescent Prop Fund	255,383
13 Oasis Crescent Prop Fund	218,516	WELLTOWER INC	233,689
14 EMIRAT 4.5 22032028	200,132	Capital & Regional PLC	86,296
15 Apartment Inv & Mgmt Co	37,048	EMIRAT 4.5 22032028	84,131
16 CAPITAL & COUNTIES PROPERTIES	4,397		

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OASIS CRESCENT GLOBAL INCOME FUND

Major purchases (being the 20 largest in the financial year)	US\$	Major sales (being the 20 largest in the financial year)	US\$
1 MODEL: MMI MODEL FIXED DEPOSITS USD	40,599,983	MODEL: MMI MODEL FIXED DEPOSITS USD	38,150,625
2 DP WORLD CRESCENT LTD	2,971,530	DP WORLD CRESCENT LTD 3.908 31052023	3,080,070
3 MODEL: FIXED DEPOSITS EUR	2,494,710	HM Treasury UK Sukuk 2.036 22072019	2,836,640
4 ISDB 2.843 04252024CORP	2,212,049	MODEL: FIXED DEPOSITS EUR	2,422,656
5 THIRD PAKISTAN INTL SUKUK	1,747,460	IILM 2 21012020CORP	1,000,000
6 IILM 0.85 10092020CORP	1,000,000	IILM 2.16 16032020CORP	1,000,000
7 IILM 1.95 09072020CORP	1,000,000	TUFIKA 5.375 24042019	1,000,000
8 IILM 2 21012020CORP	1,000,000	ZAR SOVEREIGN CP SOAFSK 3.903 24062020	985,663
9 IILM 2.16 16032020CORP	1,000,000	ISLAMIC REP OF PAKISTAN 03122019	750,000
10 IILM 2.4 15102019CORP	250,000	IILM 2.88 17092019CORP	400,000
11 IILM 2.48 07082019CORP	250,000	EMIRAT 4.5 22032028	340,605
12 IILM 2.76 16072019CORP	250,000	IILM 2.4 15102019CORP	250,000
13		IILM 2.48 07082019CORP	250,000
14		IILM 2.76 16072019CORP	250,000
15		IILM 2.83 15042019CORP	250,000
16		EMIRAT 3.875 19032023	180,006

Please note that there may be less than 20 purchases or sales in the reporting financial year .

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND

Major purchases (being all the purchases in the year)	US\$	Major sales (being all the sales in the year)	US\$
1 OASIS CRESCENT GLOBAL INCOME FUND	686,034	OASIS CRESCENT GLOBAL INCOME FUND	1,435,833
2 OASIS CRESCENT GLOBAL EQUITY FUND	590,661	OCGSTIF Class C USD DIST	1,108,895
3 OCGSTIF Class C USD DIST	538,263	OASIS CRESCENT GLOBAL EQUITY FUND	897,347
4 ALIBABA GROUP HOLDINGS-SP ADR	220,406	OCGSTIF Class F GBP DIST	209,529
5 NASPERS	210,150	Microsoft Corporation	150,233
6 Oasis Crescent Global Prop Equity Fund - Class C	145,014	TEGNA INC	141,042
7 Mayr-Melnhof Karton AG	124,599	JD.COM INC-ADR	104,284
8 OCGSTIF Class F GBP DIST	20,252	GAP INC	80,062
9 Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	15,690	Oasis Crescent Global Prop Equity Fund - Class C	57,086
10		GILEAD SCIENCES INC	53,049
11		AT & T Inc	51,791
12		ANTHEM INC	25,423
13		CVS CAREMARK CORP	25,306
14		WH Smith PLC	25,213
15		KDDI Corp	25,191
16			

Please note that there may be less than 20 purchases or sales in the reporting financial year .

OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND

Major purchases (being the 20 largest in the financial year)	US\$	Major sales (being the 20 largest in the financial year)	US\$
1 OCGSTIF Class C USD DIST	890,466	OASIS CRESCENT GLOBAL INCOME FUND	1,245,174
2 OASIS CRESCENT GLOBAL INCOME FUND	737,561	OCGSTIF Class C USD DIST	1,089,823
3 OASIS CRESCENT GLOBAL EQUITY FUND	551,411	OASIS CRESCENT GLOBAL EQUITY FUND	610,363
4 Oasis Crescent Global Prop Equity Fund - Class C	222,359	OCGSTIF Class F GBP DIST	261,888
5 NASPERS	178,899	TEGNA INC	158,283
6 ALIBABA GROUP HOLDINGS-SP ADR	167,544	Microsoft Corporation	150,274
7 SAMSUNG ELECTR-GDR	93,312	JD.COM INC-ADR	73,253
8 Mayr-Melnhof Karton AG	63,891	Gannett Co	68,749
9 ALPHABET INC-CL A	55,283	GAP INC	64,918
10 OCGSTIF Class F GBP DIST	43,276	Oasis Crescent Global Prop Equity Fund - Class C	50,096
11 Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	20,160	GILEAD SCIENCES INC	35,619
12 Crescent GI Prop Eq Fund Class E (GBP) Dist	935	KDDI Corp	19,948
13		CISCO SYSTEMS INC	19,109

Please note that there may be less than 20 purchases or sales in the reporting financial year .

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OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND

Major purchases (being the 20 largest in the financial year)	US\$	Major sales (being the 20 largest in the financial year)	US\$
1 MODEL: MMI MODEL FIXED DEPOSITS USD	7,008,631	MODEL: MMI MODEL FIXED DEPOSITS USD	8,372,504
2 IILM 2.16 16032020CORP	1,000,000	IILM 2.16 16032020CORP	1,000,000
3 ISDB 2.843 04252024CORP	1,000,000	IILM 2.88 17092019CORP	1,000,000
4 IILM 1.95 09072020CORP	600,000	Khadrawy Ltd	615,146
5 IILM 2 21012020CORP	600,000	IILM 2 21012020CORP	600,000
6 IILM 2.4 15102019CORP	600,000	IILM 2.4 15102019CORP	600,000
7 IILM 2.76 16072019CORP	600,000	IILM 2.76 16072019CORP	600,000
8 DP WORLD CRESCENT LTD 3.908 31052023	595,480	IILM 2.83 15042019CORP	600,000
9 IILM 0.85 10092020CORP	500,000	ISDB 2.843 04252024CORP	212,552
10 MODEL: MMI FIXED DEPOSITS	257,089		
11 MODEL: FIXED DEPOSITS EUR	251,737		

Please note that there may be less than 20 purchases or sales in the reporting financial year .

OASIS CRESCENT VARIABLE BALANCED FUND

Major purchases (being the 20 largest in the financial year)	US\$	Major sales (being the 20 largest in the financial year)	US\$
1 MODEL: FIXED DEPOSITS EUR	23,279,880	MODEL: FIXED DEPOSITS EUR	23,214,624
2 PROSUS NV	230,377	HM Treasury UK Sukuk 2.036 22072019	489,143
3 Mondi plc/wi	171,101	RECKITT BENCKISER GROUP PLC	84,614
4 Royal Dutch Shell PLC	125,706	PERSIMMON PLC	34,318
5 Henkel KGAA	122,767	SAFESTORE HOLDINGS PLC	17,241
6 Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	108,072	CRH PLC	17,227
7 VODAFONE GROUP PLC	86,897	WH Smith PLC	17,148
8 Mayr-Melnhof Karton AG	82,868	ANGLO AMERICAN PLC	16,681
9 SEGRO PLC	79,327		
10 REINET INVESTMENTS SCA	33,250		
11 INTU PROPERTIES PLC	24,818		
12 CAPITAL & COUNTIES PROPERTIES	17,044		
13 Crescent GI Prop Eq Fund Class E (GBP) Dist	7,554		
14 Oasis Crescent Global Prop Equity Fund - Class C	5,338		
15 OCGSTIF Class F GBP DIST	4,783		

Please note that there may be less than 20 purchases or sales in the reporting financial year .

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Remuneration Policy and Disclosures (unaudited)

As a UCITS Management Company, Oasis Global Management Company Ireland Limited (the “Manager”) must implement a remuneration policy that is consistent with promoting sound and effective risk management in accordance with the UCITS Directive and the remuneration guidelines published by the European Securities and Markets Authority (ESMA).

The Board of Directors of the Manager have ultimate responsibility for the design and oversight of the remuneration arrangements. The Manager has implemented a remuneration policy (the “Policy”), which is effective for the purposes of compliance with the Directive. The Board of Directors of the Manager will review the Policy annually or more frequently if required. The Policy is in line with the business strategy and objectives of the Manager. The Manager’s income is dependent upon funds under management and therefore the profit available for distribution under the policy is dependent upon the performance of the funds.

The Manager’s objective is to ensure that its remuneration policy and practices are consistent with and promote sound and effective risk management and do not encourage risk taking. The objective of the Policy is to set remuneration at a level that the Manager’s staff are fairly and responsibly rewarded, in a manner that is appropriately linked to their performance. The policy is also designed to attract, motivate and retain talent. The Policy includes all forms of ‘variable’ and ‘fixed’ remuneration and applies to employees of the Manager.

The total remuneration of employees of the Manager during the financial year was €122,025 (31 March 2019: €178,479), represented by €126,244 (31 March 2019: €166,906) fixed remuneration and variable remuneration of -€4,219 (31 March 2019: €11,573). There were 7 employees of the Manager for the financial year (31 March 2019: 5 employees). The remuneration paid to employees of the Manager who have had a material impact on the risk profile of the Company was €95,315 (31 March 2019: €91,511).

TER (“Total Expense Ratio”) of the Sub-Funds of Oasis Crescent Global Investment Fund (Ireland) Plc (unaudited)

This is a measure of how much of a financial product’s underlying assets are relinquished as payment for services rendered in the administration of the financial product. The TER includes any expense incurred necessary for its administration and includes costs such as management fees, performance based fees, administration costs, custody fees, trustee fees, audit fees, bank charges and taxes.

TER AS AT 31 MARCH 2020	TER excluding Performance Fee	Performance Fee	Total TER
OASIS CRESCENT GLOBAL EQUITY FUND	1.82	0.00	1.82
OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	1.53	0.01	1.54
OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	1.57	0.06	1.63
OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	1.59	0.15	1.74
OASIS CRESCENT GLOBAL INCOME FUND	0.57	0.00	0.57
OASIS CRESCENT SHORT TERM INCOME FUND	0.33	0.00	0.33
OASIS CRESCENT VARIABLE BALANCED FUND	1.09	0.00	1.08