

# **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))**

## **Interim Report and Financial Statements (Unaudited)**

**Period Ended 30 September 2019**

**Registered No: 366921**

# **Oasis Crescent Global Investment Fund (Ireland) plc**

## **Interim Report and Financial Statements (Unaudited)**

Period Ended 30 September 2019

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# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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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 24 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  
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  
Badenerstrasse 567  
CH-8048 Zurich  
Switzerland

# Oasis Crescent Global Investment Fund (Ireland) plc

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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 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 2015 (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.

# Oasis Crescent Global Investment Fund (Ireland) plc

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### Investment Manager's Report

#### Global Economy

Global economic activity continued to lose momentum over the last quarter, with major risks weighing on the outlook. These include escalating trade tensions, disruptions in Global Supply chains, ongoing BREXIT uncertainty and rising Middle East tensions, all of which are dampening confidence and further restraining investment spending. Recent forecast updates by the OECD showed further downward revisions, with growth of 2.9% projected for 2019, down from 3.25% projected as recently as May. This follows growth of 3.6% in 2018, and will be the weakest growth recorded since the Global Financial Crisis. The OECD expects growth of 3.0% in 2020, down from its May projection of 3.4%. The downward revisions were broad-based, but countries with greater exposure to global trade saw the biggest negative revisions. These included most Emerging Economies and some advanced economies like Germany.

A collapse in trade flows has been a major source of weakness for the global economy, fuelled in part by an escalation in the US-China Trade War. Although trade tensions go back years, recent escalations have had a more dramatic impact on global activity. More export-orientated economies, and emerging economies generally, have been hit hard. In advanced economies, the slowdown in trade flows has had a huge impact on their manufacturing sectors, with services sectors more resilient since they are more exposed to domestic demand. But concern is rising that services sectors are succumbing to weaker activity as well. Although job markets in advanced economies have remained strong, bolstering domestic demand, the fear is that the weakness in manufacturing has started to feed through.

#### Global Equity

Trade wars between the US and China continue to weigh on equity growth prospects and has resulted in an increase in the volatility of global markets. This growing tension has contributed to a weak August that led to a 2% decline for the MSCI World Index whilst the S&P 500 declined by 1.6%. Although August proved to be a weak month for equity markets, the MSCI World Index and S&P 500 still managed to close positive, showing slight gains of 0.7% and 1.7% for the third quarter. The outperformers from a sectoral perspective were Utilities, Consumer Staples as well as the Technology sector. Basic Materials continues to underperform amidst fear of a weaker demand from China. Even though we saw a supply- shock positively impacting the oil and natural gas prices, prices still remain depressed and served as the main catalyst for the 5.5% decrease in the Energy sector. Central Banks globally have been engaging in policies to decrease interest rates, which may not be advantageous to bond yields but should provide potential upside for the equity market if geopolitical risk subsides.

#### Global Property

The level of supply in developed property markets has remained disciplined and net absorption remains positive in most of the markets. REITS with a high exposure to the major global cities, positive secular demand drivers, enhancing refurbishments and superior balance sheets are well positioned to outperform. The Fund displays very attractive valuation characteristics with an average cash flow yield of 6.9% and dividend yield of 5.0% which offers value relative to the average bond yield and inflation at 1.8%.

#### Global Income

The deteriorating global economic conditions encouraged investors to bet on monetary stimulus by the major central banks. Over the quarter, the US Federal Open Market Committee (FOMC) cut its benchmark twice amid the worsening outlook. On the 31st July 2019, after cutting rates by 25bps, the FOMC also ended its balance sheet reduction two months earlier. In September 2019, acknowledging the weakening momentum and increased trade war risks, the FOMC cut rates by another 25bps to a range of 1.75-2.00%. While it left the door open for further easing, markets however, were disappointed as the Fed indicated little consensus on further easing.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

### Investment Manager's Report (continued)

#### Global Income (continued)

Elsewhere, the European Central Bank (ECB) materially exceeded market expectations on stimulus, launching open-ended asset purchases, cutting rates and improving lending terms to banks. The deposit rate was cut further into negative territory by 10bps, to -50bps while Quantitative Easing (QE) will restart in November with EUR 20bn of government and corporate bonds to be purchased per month. While the announcements should help support investor risk appetite in the short term, they are unlikely to boost economic growth materially or bring inflation towards the ECB's target. The Bank of England (BoE) has stayed on the sideline, keeping its Bank rate unchanged at 0.75%, though it has signalled a willingness to ease if required. Central Banks in emerging economies such as China, India and the Middle East have also eased monetary policy in an attempt to spur growth.

However, while the cutting cycle will help stabilize activity, particularly in emerging markets, it is unlikely to fuel a more material turnaround in the global economy. Trade uncertainty will remain a headwind and the economic cycle is extended in many regions, limiting upside to growth. Given that more profound actions are still lacking, global bond yields, which have rebounded from recent lows, are likely to remain capped.

#### 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	-3.4	2.2	2.2	5.6	5.6	6.6
Average Shariah Global Equity Peer Group	-2.4	6.5	3.9	5.1	4.7	1.8

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 September 2019

	SHARPE RATIO	SORTINO RATIO
OASIS CRESCENT GLOBAL EQUITY FUND	0.30	0.41
AVERAGE SHARIAH GLOBAL EQUITY PEER GROUP	-0.03	-0.04

Source: Oasis Research; Morningstar: December 2000 to September 2019

# Oasis Crescent Global Investment Fund (Ireland) plc

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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	-0.6	-1.5	1.3	3.7	6.2	2.1
OECD Inflation	2.0	2.3	1.7	1.7	1.9	1.9

*\*Note: OECD Benchmark lags by 1 month*

*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 September 2019*

#### 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	7.6	3.0	2.3	2.6	3.3

*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 September 2019*

#### 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	-1.8	1.5	1.4	3.8	3.9
OECD Inflation	2.0	2.3	1.7	1.7	1.7

*\*Note: OECD Benchmark lags by 1 month*

*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 September 2019*

# Oasis Crescent Global Investment Fund (Ireland) plc

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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	-1.0	0.4	0.4	2.2	2.7
OECD Inflation	2.0	2.3	1.7	1.7	1.8

\*Note: OECD Benchmark lags by 1 month

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 September 2019

#### Oasis Crescent Variable Balanced Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	Since Inception
				Annualised
Oasis Crescent Variable Balanced Fund	(2.3)	(2.8)	0.4	0.4
UK CPI	1.8	2.4	1.6	1.6

\*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 September 2019

#### Oasis Crescent Global Short-Term Income Fund

Returns	% Growth 1 Year	% Growth 3 Year	Since Inception
			Annualised
Oasis Crescent Global Short-Term Income Fund	3.5	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 September 2019

#### Disclaimer

1. Returns are expressed in US Dollars (unless otherwise stated)

2. 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



# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### Directors' Report

The Board of Directors submit their Interim Report together with the unaudited financial statements for the period ended 30 September 2019.

### 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 2015 (the "Central Bank UCITS Regulations").

### Review of business and future developments

The details of the Company's position at the period end are disclosed in the Statement of Financial Position on page 15 and the Company's operations are disclosed in the Statement of Comprehensive Income on pages 17. The net assets under management in the Company were US\$411m at the end of the period (31 March 2019: US\$423m). The Investment Manager's report on pages 4 to 7 contains a review of the factors which contributed to the performance for the financial period. The Board of Directors do not anticipate any change in the structure or investment objectives of the Company.

### 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](http://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](http://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](http://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.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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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](http://www.irishfunds.ie)) and from the registered office of the Manager, or the Company's website at [www.oasiscrescent.com](http://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 interim financial statements.

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

The Manager Oasis Global Management Company (Ireland) Limited 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 examines and evaluates the Manager's financial accounting and reporting routines. The interim financial statements are produced by the Manager and reviewed by the Investment Manager. They are required to be approved by the board and the interim financial statements are required to be filed with the Central Bank and the Irish Stock Exchange.

The 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 period, the Board of Directors was responsible for the review and approval of the interim 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 Irish Companies Act. Although the directors may convene an extraordinary general meeting of the Company at any time, the 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 period 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.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

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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 Board of Directors composition reflects diverse age, educational and professional backgrounds and geographical provenance.

#### Board composition and activities

A 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 period.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### Directors' Report (continued)

#### Significant events during the financial period

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 interim Report and Financial Statements.

#### Results and dividends

The results and dividends for the financial period are set out in the statement of comprehensive income on page 17 and 18.

During the financial period, the Directors declared distributions of US\$1,262,507 (30 September 2018: US\$1,753,690) for Oasis Crescent Global Equity Fund, US\$1,095,215 (30 September 2018: US\$965,511) for Oasis Crescent Global Property Equity Fund, US\$591,738 (30 September 2018: US\$591,151) for Oasis Crescent Global Income Fund, US\$136,916 (30 September 2018: US\$83,354) for Oasis Crescent Global Low Equity Balanced Fund, US\$71,876 (30 September 2018: US\$37,579) for Oasis Crescent Global Medium Equity Balanced Fund, US\$255,367 (30 September 2018: US\$184,015) for Oasis Crescent Global Short Term Income Fund and US\$50,018 (30 September 2018: US\$47,894) 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 period end

There have been no significant events subsequent to the period ended 30 September 2019 to the date of approval of the financial statements.

#### Directors and Secretary

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

##### Directors

Adam Ebrahim  
Mohamed Shaheen Ebrahim  
Nazeem Ebrahim  
Bint Nur Ebrahim (appointed 24 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

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### 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 period under review, other than as disclosed under note 15c of the financial statements.

#### Secretary

Matsack Trust Limited.

#### 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 Irish Companies Act at any time during the financial period ended 30 September 2019, 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 period 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 period 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

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### 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.

On behalf of the Board:



Adam Ebrahim  
Director  
Date: 13 November 2019



Dr. Anver Amod  
Director  
Date: 13 November 2019

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### 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 ("relevant financial reporting framework").

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 period date and of the profit or loss of the Company for the financial period and otherwise comply with the Companies Act 2014.

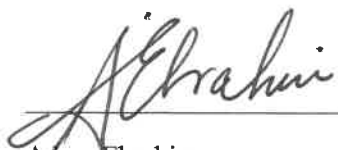
In preparing those financial statements, the directors are required to:

- 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, 2015 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:



Adam Ebrahim  
Director

Date: 13 November 2019



Dr. Anver Amod  
Director

Date: 13 November 2019

# Oasis Crescent Global Investment Fund (Ireland) plc


## Interim Report and Financial Statements (Unaudited)


### Period Ended 30 September 2019

#### Statement of Financial Position

		30 September 2019							
Notes	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 Fund**	US\$
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
<b>ASSETS</b>									
<b>CURRENT ASSETS</b>									
Financial assets measured at fair value through profit or loss	10	312,476,797	209,990,583	88,240,838	-	22,171,568	18,028,671	-	5,807,418
Fixed income securities measured at fair value through other comprehensive income	10	70,403,863	13,702,178	5,762,664	38,768,317	1,509,825	-	10,660,878	-
Term deposits	14	16,860,384	1,749,994	1,520,734	3,172,119	-	-	8,392,041	2,025,496
Cash and cash equivalents	14	10,972,765	3,201,032	2,821,772	3,746,824	169,224	385,340	488,171	160,403
Subscriptions due from unit holders		134,717	62,241	2,969	68,025	306	1,059	-	117
Accounts receivable - Investment sales	9	231,043	231,043	-	-	-	-	-	-
Other receivables and prepayments		3,470,798	1,844,637	594,768	532,969	75,063	46,010	339,961	37,389
<b>Total assets</b>		414,550,367	230,781,707	98,943,746	46,288,254	23,925,986	18,461,080	19,881,052	8,030,822
<b>LIABILITIES</b>									
<b>CURRENT LIABILITIES</b>									
Redemptions due to unit holders		3,974	16	1,721	-	-	-	-	2,236
Accounts payable - Investment purchases	9	464,892	464,892	-	-	-	-	-	-
Distributions payable to unit holders		2,039,433	1,262,507	536,725	96,745	54,075	28,108	41,298	19,976
Accrued expenses		849,553	471,745	214,147	29,111	63,457	42,835	16,880	11,379
<b>Liabilities (excluding net assets attributable to holders of redeemable participating shares)</b>		3,357,852	2,199,160	752,593	125,856	117,532	70,943	58,178	33,591
<b>Net assets attributable to holders of redeemable participating shares</b>		411,192,515	228,582,547	98,191,153	46,162,399	23,808,454	18,390,137	19,822,874	7,997,231
<b>Represented by:</b>									
Net assets attributable to holders of redeemable participating shares (at trading value)		411,192,515	228,582,547	98,191,153	46,162,399	23,808,454	18,390,137	19,822,874	7,997,231

\*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.

  
 Adnan Ebrahim  
 Dublin  
 13 November 2019

  
 Dr. Anver Anmod  
 Dublin  
 13 November 2019



# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

### Statement of Financial Position

31 March 2019

Notes	Combined Company Total <sup>a</sup> 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 <sup>***</sup> US\$	Oasis Crescent Variable Balanced Fund <sup>**</sup> US\$
<b>ASSETS</b>								
<b>CURRENT ASSETS</b>								
Financial assets measured at fair value through profit or loss	10	327,971,894	88,276,220	-	23,232,808	18,526,622	-	5,568,007
Fixed income securities measured at fair value through other comprehensive income	10	63,725,522	2,615,312	40,154,979	1,501,410	-	9,548,128	502,284
Term deposits	14	15,495,955	1,757,341	759,337	-	-	8,872,504	1,606,783
Cash and cash equivalents	14	15,232,190	5,018,510	2,382,576	367,859	398,848	1,202,454	661,950
Subscriptions due from unit holders		185,546	26,618	42,453	6	13,764	25,990	13,053
Accounts receivable - Investment sales		181,614	-	-	-	-	-	-
Other receivables and prepayments	9	2,864,105	642,061	534,961	72,205	44,512	261,215	52,726
<b>Total assets</b>		425,656,826	98,336,062	43,874,306	25,174,288	18,983,746	19,910,291	8,404,803
<b>LIABILITIES</b>								
<b>CURRENT LIABILITIES</b>								
Distributions payable to unit holders		1,385,751	454,577	103,989	43,502	17,707	42,393	17,199
Accrued expenses		887,180	210,684	25,540	67,373	47,398	14,376	8,921
<b>Liabilities</b> (excluding net assets attributable to holders of redeemable participating shares)		2,272,932	665,261	129,530	110,875	65,105	56,769	26,120
<b>Net assets attributable to holders of redeemable participating shares</b>		423,383,894	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)

\*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

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

The accompanying notes form an integral part of these statements.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

### Period Ended 30 September 2019

#### Statement of Comprehensive Income

Note	Combined Company Total*	Period Ended 30 September 2019																		
		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\$								
<b>Income</b>																				
Investment income	1,512,361	259,986	99,310	815,729	29,280	-	296,187	11,869												
Dividend income	6,086,275	3,781,672	2,064,850	-	335,036	262,268	-	90,161												
Other income	11,085	-	-	-	3,246	4,583	-	3,256												
<b>Net investment income</b>	<b>7,609,721</b>	<b>4,041,658</b>	<b>2,164,160</b>	<b>815,729</b>	<b>367,562</b>	<b>266,851</b>	<b>296,187</b>	<b>105,286</b>												
<b>Expenses</b>																				
Management fees	(2,788,833)	(1,777,398)	(610,365)	(78,939)	(153,497)	(120,430)	(15,942)	(32,262)												
Performance fees	(44,521)	-	(4,401)	-	(12,601)	(27,519)	-	-												
Directors' fees	(95,010)	(55,825)	(21,174)	(5,091)	(5,594)	(4,065)	(1,553)	(1,709)												
Depository and Trustee fees	(99,530)	(44,605)	(18,104)	(9,128)	(8,216)	(8,133)	(4,913)	(6,431)												
Transaction costs	(22,451)	(12,097)	(4,958)	(2,366)	(1,352)	(1,057)	(6)	(616)												
Statutory audit fee	(22,874)	(13,037)	(5,238)	(1,343)	(1,380)	(1,024)	(405)	(446)												
Marketing costs	(257,459)	(144,942)	(57,052)	(18,908)	(14,818)	(11,663)	(5,756)	(4,320)												
Travel	(56,461)	(32,038)	(12,514)	(3,871)	(3,253)	(2,378)	(1,377)	(1,030)												
Other operating expenses	(37,190)	(28,004)	1,916	(2,780)	(4,094)	(2,838)	(1,082)	(307)												
<b>Total operating expenses</b>	<b>(3,424,328)</b>	<b>(2,107,949)</b>	<b>(731,890)</b>	<b>(122,426)</b>	<b>(204,804)</b>	<b>(179,108)</b>	<b>(31,032)</b>	<b>(47,122)</b>												
<b>Net income from operations before tax</b>	<b>4,185,393</b>	<b>1,933,708</b>	<b>1,432,270</b>	<b>693,303</b>	<b>162,758</b>	<b>87,743</b>	<b>265,155</b>	<b>58,164</b>												
Withholding tax on dividends and other investment income	(679,239)	(436,335)	(224,628)	-	(8,536)	(8,567)	-	(1,173)												
Allowance for withholding tax receivable	10,501	17,905	(7,433)	64	174	(128)	-	(82)												
<b>Profit allocated for distribution</b>	<b>3,516,655</b>	<b>1,515,279</b>	<b>1,200,209</b>	<b>693,367</b>	<b>154,397</b>	<b>79,048</b>	<b>265,155</b>	<b>56,909</b>												
Distribution to unitholders	(3,015,924)	(1,262,507)	(1,095,215)	(591,738)	(136,916)	(71,876)	(255,367)	(50,018)												
Income equalisation	(66,253)	(65,377)	(4,465)	8,018	(3,808)	(946)	201	125												
Net realised gains/(losses) on Financial assets	(1,999,711)	1,184,812	(3,269,948)	(96,906)	129,974	117,155	(11,804)	13,567												
Unrealised (losses)/gains on assets Financial assets	1,580,899	(2,044,380)	4,129,954	27,478	(126,292)	(152,904)	6,284	(27,828)												
<b>Fair value movements on financial assets at fair value through profit or loss</b>	<b>(418,812)</b>	<b>(859,568)</b>	<b>860,006</b>	<b>(69,428)</b>	<b>3,682</b>	<b>(35,749)</b>	<b>(5,520)</b>	<b>(14,261)</b>												
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations</b>	<b>15,666</b>	<b>(672,174)</b>	<b>960,536</b>	<b>40,219</b>	<b>17,355</b>	<b>(29,523)</b>	<b>4,469</b>	<b>(7,245)</b>												

\*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

## Interim Report and Financial Statements (Unaudited)

### Period Ended 30 September 2019

#### Statement of Comprehensive Income

	Period Ended 30 September 2018									
	Combined Company Total*	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\$		
Note	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
<b>Income</b>										
Investment income	1,266,980	172,579	54,707	782,412	29,280	-	216,562	11,440		
Dividend income	7,277,101	4,815,963	2,152,312	-	306,828	240,663	-	97,166		
Other income	6,624	-	-	-	1,584	5,040	-	-		
<b>Net investment income</b>	<b>8,550,706</b>	<b>4,988,542</b>	<b>2,207,019</b>	<b>782,412</b>	<b>337,692</b>	<b>245,703</b>	<b>216,562</b>	<b>108,606</b>		
<b>Expenses</b>										
Management fees	(3,039,457)	(2,000,106)	(634,892)	(69,981)	(166,385)	(120,840)	(12,485)	(34,767)		
Performance fees	(170,188)	(1,117)	(86,559)	-	(32,623)	(49,329)	-	(561)		
Directors' fees	(102,891)	(62,275)	(22,697)	(4,454)	(6,099)	(4,333)	(1,137)	(1,895)		
Depository and Trustee fees	(113,093)	(47,912)	(21,496)	(9,192)	(10,369)	(10,311)	(4,401)	(9,412)		
Transaction costs	(28,699)	(15,392)	(5,701)	(2,466)	(1,921)	(1,826)	(193)	(1,201)		
Statutory audit fee	(21,494)	(13,009)	(4,742)	(930)	(1,274)	(906)	(237)	(397)		
Marketing costs	(248,798)	(151,733)	(51,930)	(13,125)	(14,135)	(10,060)	(4,050)	(3,767)		
Travel	(161,911)	(90,322)	(34,539)	(12,923)	(8,984)	(6,322)	(5,816)	(3,005)		
Other operating expenses	57,856	11,938	49,663	(2,992)	1,138	(2,284)	239	154		
<b>Total operating expenses</b>	<b>(3,828,677)</b>	<b>(2,369,928)</b>	<b>(812,892)</b>	<b>(116,063)</b>	<b>(240,651)</b>	<b>(206,210)</b>	<b>(28,081)</b>	<b>(54,851)</b>		
<b>Net income from operations before tax</b>	<b>4,722,029</b>	<b>2,618,613</b>	<b>1,394,127</b>	<b>666,349</b>	<b>97,041</b>	<b>39,493</b>	<b>188,481</b>	<b>53,755</b>		
Withholding tax on dividends and other investment income	(882,254)	(549,095)	(310,097)	-	(9,624)	(10,390)	-	(3,047)		
Allowance for withholding tax receivable	(157,812)	(116,110)	(39,217)	(243)	(1,211)	(1,031)	-	-		
<b>Profit allocated for distribution</b>	<b>3,681,963</b>	<b>1,953,408</b>	<b>1,044,813</b>	<b>666,106</b>	<b>86,206</b>	<b>28,071</b>	<b>188,481</b>	<b>50,708</b>		
Distribution to unitholders	(3,327,365)	(1,753,690)	(965,511)	(591,151)	(83,354)	(37,579)	(184,015)	(47,894)		
Income equalisation	(19,855)	(26,891)	(3,997)	9,928	(358)	1,255	(1)	211		
<b>Net realised gains/(losses) on Financial assets</b>	<b>3,820,212</b>	<b>3,483,065</b>	<b>(126,758)</b>	<b>3,178</b>	<b>139,455</b>	<b>258,415</b>	<b>-</b>	<b>181,586</b>		
Unrealised (losses)/gains on assets	663,524	3,429,864	(2,365,972)	(49,192)	(104,654)	40,500	-	(393,243)		
<b>Fair value movements on financial assets at fair value through profit</b>	<b>4,483,737</b>	<b>6,912,929</b>	<b>(2,492,730)</b>	<b>(46,014)</b>	<b>34,801</b>	<b>298,914</b>	<b>-</b>	<b>(211,657)</b>		
<b>Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations</b>	<b>4,818,480</b>	<b>7,085,755</b>	<b>(2,417,425)</b>	<b>38,868</b>	<b>37,295</b>	<b>290,661</b>	<b>4,465</b>	<b>(208,632)</b>		

\*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

## Interim Report and Financial Statements (Unaudited)

### Period Ended 30 September 2019

		Period Ended 30 September 2019						
Note	Combined Company Total*	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\$
<b>Net assets attributable to holders of redeemable participating shares at 1 April 2019</b>	423,383,893	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	12,355,486	5,265,480	2,565,663	3,217,834	216,366	884,893	1,277,664	374,753
Redemption of redeemable participating shares during the period	(25,154,708)	(18,457,253)	(2,870,871)	(2,071,876)	(1,497,699)	(1,383,873)	(1,429,399)	(291,425)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	15,666	(672,174)	960,536	40,219	17,355	(29,523)	4,469	(7,245)
<b>Items recognised directly in statement of changes in net assets attributable to holders of redeemable participating shares:</b>								
Net realised gains/(losses) on Fixed income securities	(1,724,174)	(472,534)	(232,809)	(1,000,484)	604	-	955	(19,908)
Unrealised (losses)/gains on assets Fixed income securities	2,772,006	299,367	97,833	2,231,930	8,415	-	115,664	18,026
Foreign currency translation	(455,654)	-	-	-	-	-	-	(455,654)
<b>Net assets attributable to holders of redeemable participating shares at 30 September 2019</b>	<b>411,192,515</b>	<b>228,582,547</b>	<b>98,191,153</b>	<b>46,162,399</b>	<b>23,808,454</b>	<b>18,390,137</b>	<b>19,822,874</b>	<b>7,997,231</b>

\*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

## Interim Report and Financial Statements (Unaudited)

### Period Ended 30 September 2019

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

		Period Ended 30 September 2018									
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	Oasis Crescent Variable Balanced Fund** US\$			
<b>Net assets attributable to holders of redeemable participating shares at 1 April 2018</b>	432,339,970	260,899,529	100,189,963	41,579,451	26,199,989	18,579,584	-	8,909,112			
Issue of redeemable participating shares during the period	25,088,688	6,235,273	3,418,876	2,066,448	223,801	2,227,346	19,736,002	551,854			
Redemption of redeemable participating shares during the period	(18,880,210)	(12,936,466)	(3,375,321)	(371,721)	(375,640)	(2,391,678)	(3,147)	(251,748)			
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	4,818,480	7,085,754	(2,417,425)	38,868	37,295	290,661	4,465	(208,632)			
<b>Items recognised directly in statement of changes in net assets attributable to holders of redeemable participating shares:</b>											
Net realised gains/(losses) on Fixed income securities	(6,698)	(215)	277	(4,934)	-	-	(1,826)	-			
Unrealised (losses)/gains on assets Fixed income securities	(1,359,687)	(225,262)	16,286	(919,232)	(14,605)	85,814	84,698	(13,782)			
Foreign currency translation	(619,526)	-	-	-	-	-	-	(619,526)			
<b>Net assets attributable to holders of redeemable participating shares at 30 September 2018</b>	441,381,016	261,058,615	97,800,082	42,388,880	26,070,840	18,620,100	19,650,796	8,367,278			

\*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

## Interim Report and Financial Statements (Unaudited)

### Period Ended 30 September 2019

#### Statement of cash flows

		Period Ended 30 September 2019									
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\$			
<b>Cash flows from operating activities</b>											
Dividends received	4,927,495	2,863,612	1,861,739	(36,720)	330,404	256,886	-	99,287			
Investment income received	1,388,907	202,545	61,660	847,175	29,280	-	227,707	20,539			
Other income	11,085	-	-	-	3,246	4,582	-	3,256			
Operating expenses paid	(3,396,779)	(1,998,619)	(777,731)	(129,887)	(215,306)	(188,482)	(38,796)	(47,962)			
<b>Net cash inflow/(outflow) from operating activities</b>	<b>2,930,708</b>	<b>1,067,537</b>	<b>1,145,667</b>	<b>680,569</b>	<b>147,623</b>	<b>72,986</b>	<b>188,911</b>	<b>75,121</b>			
<b>Cash flows from investing activities</b>											
Purchases of securities	(35,765,580)	(14,328,800)	(9,543,649)	(6,721,028)	(827,585)	(1,327,522)	(3,795,480)	(668,682)			
Proceeds from sale of securities	45,437,560	24,583,623	7,195,420	9,411,926	1,889,147	1,805,218	2,815,146	584,768			
<b>Net cash inflow/(outflow) from investing activities</b>	<b>9,671,980</b>	<b>10,254,823</b>	<b>(2,348,230)</b>	<b>2,690,898</b>	<b>1,061,562</b>	<b>477,696</b>	<b>(980,333)</b>	<b>(83,914)</b>			
<b>Cash flows from financing activities</b>											
Proceeds from issuance of redeemable participating shares	10,159,271	4,604,838	1,623,789	2,614,664	92,820	838,807	1,048,798	343,299			
Payments on redemption of redeemable participating shares	(25,259,283)	(18,546,536)	(2,876,372)	(2,075,077)	(1,501,945)	(1,386,699)	(1,430,782)	(289,560)			
Distribution to unitholders	(72,902)	(7,655)	(44,786)	(10,165)	(2,660)	(804)	(22)	(2,354)			
<b>Net cash inflow/(outflow) from financing activities</b>	<b>(15,172,914)</b>	<b>(13,949,352)</b>	<b>(1,297,368)</b>	<b>529,421</b>	<b>(1,411,785)</b>	<b>(548,695)</b>	<b>(382,006)</b>	<b>51,384</b>			
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(2,570,226)</b>	<b>(2,626,992)</b>	<b>(2,499,930)</b>	<b>3,900,888</b>	<b>(202,600)</b>	<b>1,987</b>	<b>(1,173,428)</b>	<b>42,592</b>			
Foreign exchange movement on cash and cash equivalents	130,885	(121,966)	66,585	(123,859)	3,965	(15,496)	(21,318)	330,229			
Cash and cash equivalents at beginning of the period	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	(455,654)	-	-	-	-	-	-	(455,654)			
<b>Cash and cash equivalents at the end of the period</b>	<b>27,833,150</b>	<b>4,951,026</b>	<b>4,342,505</b>	<b>6,918,944</b>	<b>169,224</b>	<b>385,339</b>	<b>8,880,212</b>	<b>2,185,898</b>			
<b>Supplementary disclosures:</b>											
Non cash distributions to unitholders	(2,289,340)	(685,984)	(968,281)	(588,817)	(123,683)	(60,671)	(256,440)	(44,887)			

\*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

## Interim Report and Financial Statements (Unaudited)

### Period Ended 30 September 2019

#### Statement of cash flows

		Period Ended 30 September 2018														
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\$		
		US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	
<b>Cash flows from operating activities</b>																
		5,600,548	3,386,908	1,924,257	-	297,263	232,795	-	95,155							
	Dividends received	1,086,284	165,543	50,748	753,686	29,280	(0)	72,703	14,323							
	Investment income received	6,623	-	-	-	1,584	5,040	(0)	-							
	Other income	(3,990,364)	(2,395,804)	(832,866)	(150,202)	(249,327)	(213,300)	(83,526)	(65,336)							
	Operating expenses paid	2,703,092	1,156,647	1,142,139	603,484	78,800	24,534	(10,823)	44,142							
	<b>Net cash inflow/(outflow) from operating activities</b>															
<b>Cash flows from investing activities</b>																
	Purchases of available-for-sale securities	(43,471,702)	(15,129,497)	(7,910,175)	(4,234,533)	(6,184,520)	(4,159,920)	(13,985,811)	(1,238,157)							
	Proceeds from sale of available-for-sale securities	35,778,343	16,917,567	4,360,263	1,555,272	5,582,172	4,371,005	3,147,880	669,694							
	<b>Net cash inflow/(outflow) from investing activities</b>	(7,693,359)	1,788,069	(3,549,912)	(2,679,261)	(602,348)	211,085	(10,837,930)	(568,464)							
<b>Cash flows from financing activities</b>																
	Proceeds from issuance of redeemable participating shares	23,276,881	5,978,089	2,387,959	1,490,844	137,196	2,239,146	19,515,833	553,065							
	Payments on redemption of redeemable participating shares	(18,992,918)	(13,012,996)	(3,390,196)	(387,015)	(376,412)	(2,396,418)	(3,156)	(252,236)							
	Distribution to unitholders	6,673	(6,753)	(43,283)	(4,856)	(729)	77	74,710	(2,666)							
	<b>Net cash inflow/(outflow) from financing activities</b>	4,290,636	(7,041,659)	(1,045,520)	1,098,973	(239,946)	(157,195)	19,587,387	298,163							
	<b>Net increase/(decrease) in cash and cash equivalents</b>	(699,631)	(4,096,943)	(3,453,292)	(976,804)	(763,494)	78,424	8,738,634	(226,158)							
	Foreign exchange movement on cash and cash equivalents	(317,451)	(260,369)	(104,209)	(74,772)	(1,608)	(7,551)	(10,147)	141,206							
	Cash and cash equivalents at beginning of the period	30,412,332	12,959,374	9,610,325	3,654,494	1,448,969	279,540	-	2,459,630							
	Foreign exchange translation	(313,941)	-	-	-	-	-	-	(313,941)							
14	<b>Cash and cash equivalents at the end of the period</b>	29,081,309	8,602,062	6,052,824	2,602,919	683,867	350,412	8,728,487	2,060,737							
<b>Supplementary disclosures:</b>																
	Non cash distributions to unitholders	(2,110,412)	(425,341)	(1,045,947)	(580,387)	(86,212)	(43,971)	(220,177)	(54,040)							

\*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 financial statements.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### 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 2015 (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 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 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.



# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### Notes to the financial statements (continued)

#### 1. Incorporation and principal activities (continued)

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.

#### 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 the applicable Irish Law.

The financial statements are prepared on a fair value basis for financial assets as 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 period in which the estimates are revised and in any future financial periods affected.

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

##### 2.1 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").

###### (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 functional currency of the Company using the average exchange rate for the financial period under review and spot exchange rate as at 30 September 2019 respectively.

**Oasis Crescent Global Investment Fund (Ireland) plc**  
**Interim Report and Financial Statements (Unaudited)**  
Period Ended 30 September 2019

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**Notes to the financial statements (continued)**

**2.1 Significant accounting policies (continued)**

Transactions which occurred during the financial period in foreign currency, are translated into the functional currency at the foreign exchange rate prevailing on the transaction date. Monetary assets and liabilities denominated in foreign currencies at the Statement of Financial Position date are translated to US Dollars at the foreign exchange rates ruling at that date. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated to the functional currency at the foreign exchange rates ruling at the dates that the values were determined. Foreign exchange differences arising on translation and realised gains and losses on disposals are recognised in the Statement of Comprehensive Income. Foreign exchange gains and losses on financial assets and financial liabilities are recognised together with other changes in the fair value.

**(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 period of time and that may be sold in response to needs for liquidity or changes in interest rates, exchange rates or equity prices.

*Classification (continued)*

Financial assets classified as loans and receivables 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.

**Oasis Crescent Global Investment Fund (Ireland) plc**  
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Period Ended 30 September 2019

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**Notes to the financial statements (continued)**

**2.1 Significant accounting policies (continued)**

**(b) Financial instruments (continued)**

*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. Transaction costs are expensed as incurred in the Statement of Comprehensive Income.

*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 cost 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 cost 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.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### Notes to the financial statements (continued)

#### 2.2 Significant accounting policies (continued)

##### (b) Financial instruments (continued)

###### *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.

###### *Impairment*

The Company assesses whether there is objective evidence that a financial asset or a group of financial assets is impaired as part of the daily valuation process. In the specific case of equity investments classified as measured at fair value through profit or loss, a significant or prolonged decline in the fair value of the security below its cost is considered in determining whether the assets are impaired. 'Significant' and 'prolonged' are interpreted on a case-by-case basis for specific equity securities; generally 20% and financial period are used as indicators of impairment.

If any objective evidence exists of impairment for fixed income securities measured at fair value through other comprehensive income and financial assets measured at fair value through profit or loss, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised – is recognised in equity and recognised in the statement of comprehensive income respectively. Impairment losses recognised on equity instruments can never be reversed. If, in a subsequent financial period, the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised in the statement of comprehensive income, the impairment loss is reversed through the statement of comprehensive income.

**Oasis Crescent Global Investment Fund (Ireland) plc**  
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Period Ended 30 September 2019

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**Notes to the financial statements (continued)**

**2.1 Significant accounting policies (continued)**

**(b) Financial instruments (continued)**

*Impairment (continued)*

Impairment losses are recognised in the statement of comprehensive income and the carrying amount of the financial asset or group of financial assets reduced by establishing an allowance for impairment losses. If in a subsequent financial period the amount of the impairment loss on any non-equity instrument reduces and the reduction can be ascribed to an event after the impairment was recognised, the previously recognised loss is reversed by adjusting the allowance. Once an impairment loss has been recognised on a financial asset or group of financial assets, interest income is recognised on the carrying amount using the rate of interest at which estimated future cash flows were discounted in measuring impairment.

Impairment losses on assets carried at amortised cost are measured as the difference between the carrying amount of the financial asset and the present value of future cash flows discounted at the asset's original effective interest rate.

The fair value of financial instruments traded in active markets (such as publicly traded derivatives and traded securities) is based on quoted market prices at the statement of financial position date. The quoted market price used for financial assets held by the Company is the last traded price. Refer to note 19 for the valuation provision in terms of the Company's Prospectus when calculating the trading net asset value for the Sub-Funds.

The fair value of financial instruments that are not traded in an active market are determined by using valuation techniques. The Company uses a variety of methods and makes assumptions that are based on market conditions existing at each statement of financial position date.

Valuation techniques used include the use of comparable recent arm's length transactions, residual value and other valuation techniques commonly used by market participants.

**(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.

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

**2.1 Significant accounting policies (continued)**

**(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 period.

**(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) Share capital**

Ordinary 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 period of the payable using the effective interest method.

**(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.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### Notes to the financial statements (continued)

#### 2.1 Significant accounting policies (continued)

##### (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 reporting financial period.

##### (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 consolidation

The Company eliminates crossholdings between sub-funds on consolidation. Income that arises from crossholdings is eliminated on consolidation.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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### 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 30 September 2019, 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 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.



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**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 30 September 2019, the fair values of financial instruments exposed to price risk were as follows:

Price risk sensitivity analysis

	30 September 2019	31 March 2019
<b>Equity and Sukuk securities</b>	US\$	US\$
Oasis Crescent Global Equity Fund	223,692,761	234,624,503
Oasis Crescent Global Property Equity Fund	94,003,502	90,891,532
Oasis Crescent Global Income Fund	38,768,317	40,154,979
Oasis Crescent Global Low Equity Balanced Fund	23,681,393	24,734,218
Oasis Crescent Global Medium Equity Balanced Fund	18,028,671	18,526,622
Oasis Crescent Global Short Term Income Fund	10,660,878	9,548,128
Oasis Crescent Variable Balanced Fund	5,807,418	6,070,290
	<u>414,642,940</u>	<u>424,550,271</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:

	30 September 2019	31 March 2019
<b>Increase</b>	US\$	US\$
Oasis Crescent Global Equity Fund	11,184,638	11,731,225
Oasis Crescent Global Property Equity Fund	4,700,175	4,544,577
Oasis Crescent Global Income Fund	1,938,416	2,007,749
Oasis Crescent Global Low Equity Balanced Fund	1,184,070	1,236,711
Oasis Crescent Global Medium Equity Balanced Fund	901,434	926,331
Oasis Crescent Global Short Term Income Fund	533,044	477,406
Oasis Crescent Variable Balanced Fund	290,371	303,515
	<u>20,732,148</u>	<u>21,227,514</u>
<b>Decrease</b>		
Oasis Crescent Global Equity Fund	(11,184,638)	(11,731,225)
Oasis Crescent Global Property Equity Fund	(4,700,175)	(4,544,577)
Oasis Crescent Global Income Fund	(1,938,416)	(2,007,749)
Oasis Crescent Global Low Equity Balanced Fund	(1,184,070)	(1,236,711)
Oasis Crescent Global Medium Equity Balanced Fund	(901,434)	(926,331)
Oasis Crescent Global Short Term Income Fund	(533,044)	(477,406)
Oasis Crescent Variable Balanced Fund	(290,371)	(303,515)
	<u>(20,732,148)</u>	<u>(21,227,514)</u>

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

### 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 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 30 September 2019	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
<b>Oasis Crescent Global Equity Fund</b>					
<b>Assets</b>					
Financial assets measured at fair value through profit or loss	-	-	-	209,990,583	209,990,583
Fixed income securities measured at fair value through other comprehensive income	4,812,410	8,889,768	-	-	13,702,178
Term deposits	1,749,994	-	-	-	1,749,994
Cash and cash equivalents	3,201,032	-	-	-	3,201,032
Subscriptions due from unit holders	-	-	-	62,241	62,241
Accounts receivable - Investment sales	-	-	-	231,043	231,043
Other receivables	-	-	-	1,844,637	1,844,637
<b>Total assets</b>	<b>9,763,436</b>	<b>8,889,768</b>	<b>-</b>	<b>212,128,503</b>	<b>230,781,707</b>
<b>Liabilities</b>					
Redemptions due to unit holders	-	-	-	16	16
Accounts payable - Investment purchases	-	-	-	464,892	464,892
Distributions to unit holders	-	-	-	1,262,507	1,262,507
Accrued expenses	-	-	-	471,745	471,745
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,199,161</b>	<b>2,199,160</b>
<b>Total profit sensitivity gap</b>	<b>9,763,436</b>	<b>8,889,768</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 30 September 2019	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
<b>Oasis Crescent Global Property Equity Fund</b>					
<b>Assets</b>					
Financial assets measured at fair value through profit or loss	-	-	-	88,240,838	88,240,838
Fixed income securities measured at fair value through other comprehensive income	1,000,700	4,761,964	-	-	5,762,664
Term deposits	1,520,734	-	-	-	1,520,734
Cash and cash equivalents	2,821,772	-	-	-	2,821,772
Subscriptions due from unit holders	-	-	-	2,969	2,969
Accounts receivable - Investment sales	-	-	-	-	-
Other receivables	-	-	-	594,768	594,768
<b>Total assets</b>	<b>5,343,206</b>	<b>4,761,964</b>	<b>-</b>	<b>88,838,576</b>	<b>98,943,746</b>
<b>Liabilities</b>					
Redemptions due to unit holders	-	-	-	1,721	1,721
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	536,725	536,725
Accrued expenses	-	-	-	214,147	214,147
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>752,593</b>	<b>752,593</b>
<b>Total profit sensitivity gap</b>	<b>5,343,206</b>	<b>4,761,964</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Oasis Crescent Global Income Fund</b>					
<b>Assets</b>					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	5,812,632	30,803,073	2,152,612	-	38,768,317
Term deposits	3,172,119	-	-	-	3,172,119
Cash and cash equivalents	3,746,824	-	-	-	3,746,824
Subscriptions due from unit holders	-	-	-	68,025	68,025
Other receivables and prepayments	-	-	-	532,969	532,969
<b>Total assets</b>	<b>12,731,576</b>	<b>30,803,073</b>	<b>2,152,612</b>	<b>600,994</b>	<b>46,288,255</b>
<b>Liabilities</b>					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	96,745	96,745
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	29,111	29,111
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,856</b>	<b>125,856</b>
<b>Total profit sensitivity gap</b>	<b>12,731,576</b>	<b>30,803,073</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 30 September 2019	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
<b>Oasis Crescent Global Low Equity Balanced Fund</b>					
<b>Assets</b>					
Financial assets measured at fair value through profit or loss	-	-		22,171,568	22,171,568
Fixed income securities measured at fair value through other comprehensive income	1,509,825	-		-	1,509,825
Term deposits	-	-		-	-
Cash and cash equivalents	169,224	-		-	169,224
Subscriptions due from unit holders	-	-		306	306
Other receivables	-	-		75,063	75,063
<b>Total assets</b>	<b>1,679,049</b>	<b>-</b>		<b>22,246,936</b>	<b>23,925,986</b>
<b>Liabilities</b>					
Accounts payable - Investment purchases	-	-		-	-
Distributions to unitholders	-	-		54,075	54,075
Redemptions due to unit holders	-	-		-	-
Accrued expenses	-	-		63,457	63,457
<b>Total liabilities</b>	<b>-</b>	<b>-</b>		<b>117,532</b>	<b>117,532</b>
<b>Total profit sensitivity gap</b>	<b>1,679,049</b>	<b>-</b>			
<b>Oasis Crescent Global Medium Equity Balanced Fund</b>					
<b>Assets</b>					
Financial assets measured at fair value through profit or loss	-	-		18,028,671	18,028,671
Fixed income securities measured at fair value through other comprehensive income	-	-		-	-
Term deposits	-	-		-	-
Cash and cash equivalents	385,340	-		-	385,340
Subscriptions due from unit holders	-	-		1,059	1,059
Other receivables	-	-		46,010	46,010
	<b>385,340</b>	<b>-</b>		<b>18,075,740</b>	<b>18,461,080</b>
<b>Liabilities</b>					
Accounts payable - Investment purchases	-	-		-	-
Distributions to unitholders	-	-		28,108	28,108
Redemptions due to unit holders	-	-		-	-
Accrued expenses	-	-		42,835	42,835
<b>Total liabilities</b>	<b>-</b>	<b>-</b>		<b>70,942</b>	<b>70,943</b>
<b>Total profit sensitivity gap</b>	<b>385,340</b>	<b>-</b>			

**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 30 September 2019	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$		US\$	US\$
<b>Oasis Crescent Global Short Term Income Fund</b>					
<b>Assets</b>					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	4,614,070	6,046,808	-	-	10,660,878
Term deposits	8,392,041	-	-	-	8,392,041
Cash and cash equivalents	488,171	-	-	-	488,171
Subscriptions due from unit holders	-	-	-	-	-
Other receivables and prepayments	-	-	-	339,961	339,961
<b>Total assets</b>	<b>13,494,282</b>	<b>6,046,808</b>	<b>-</b>	<b>339,961</b>	<b>19,881,052</b>
<b>Liabilities</b>					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	41,298	41,298
Accrued expenses	-	-	-	16,880	16,880
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,178</b>	<b>58,178</b>
<b>Total profit sensitivity gap</b>	<b>13,494,282</b>	<b>6,046,808</b>			
<b>Oasis Crescent Variable Balanced Fund</b>					
<b>Assets</b>					
Financial assets measured at fair value through profit or loss	-	-	-	5,807,418	5,807,418
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	2,025,496	-	-	-	2,025,496
Cash and cash equivalents	160,403	-	-	-	160,403
Subscriptions due from unit holders	-	-	-	117	117
Other receivables	-	-	-	37,389	37,389
<b>Total assets</b>	<b>2,185,899</b>	<b>-</b>	<b>-</b>	<b>5,844,924</b>	<b>8,030,822</b>
<b>Liabilities</b>					
Redemptions due to unit holders	-	-	-	2,236	2,236
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	19,976	19,976
Accrued expenses	-	-	-	11,379	11,379
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,591</b>	<b>33,591</b>
<b>Total profit sensitivity gap</b>	<b>2,185,899</b>	<b>-</b>			

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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\$
<b>Oasis Crescent Global Equity Fund</b>					
<b>Assets</b>					
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
<b>Total assets</b>	<b>9,800,223</b>	<b>7,303,170</b>	<b>-</b>	<b>226,722,795</b>	<b>243,826,187</b>
<b>Liabilities</b>					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	693,639	693,639
Accrued expenses	-	-	-	512,888	512,888
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,206,527</b>	<b>1,206,527</b>
<b>Total profit sensitivity gap</b>	<b>9,800,223</b>	<b>7,303,170</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Oasis Crescent Global Property Equity Fund</b>					
<b>Assets</b>					
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
<b>Total assets</b>	<b>7,777,551</b>	<b>1,613,612</b>	<b>-</b>	<b>88,944,899</b>	<b>98,336,062</b>
<b>Liabilities</b>					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	454,577	454,577
Accrued expenses	-	-	-	210,684	210,684
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>665,260</b>	<b>665,261</b>
<b>Total profit sensitivity gap</b>	<b>7,777,551</b>	<b>1,613,612</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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\$
<b>Oasis Crescent Global Income Fund</b>					
<b>Assets</b>					
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
<b>Total assets</b>	<b>8,513,992</b>	<b>32,755,547</b>	<b>2,027,353</b>	<b>577,414</b>	<b>43,874,306</b>
<b>Liabilities</b>					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	103,989	103,989
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	25,540	25,540
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,530</b>	<b>129,529</b>
<b>Total profit sensitivity gap</b>	<b>8,513,992</b>	<b>32,755,547</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Oasis Crescent Global Low Equity Balanced Fund</b>					
<b>Assets</b>					
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
<b>Total assets</b>	<b>367,859</b>	<b>1,501,410</b>	<b>-</b>	<b>23,305,019</b>	<b>25,174,288</b>
<b>Liabilities</b>					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	43,502	43,502
Accrued expenses	-	-	-	67,373	67,373
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,875</b>	<b>110,875</b>
<b>Total profit sensitivity gap</b>	<b>367,859</b>	<b>1,501,410</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Oasis Crescent Global Investment Fund (Ireland) plc

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Period Ended 30 September 2019

### 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\$
<b>Oasis Crescent Global Medium Equity Balanced Fund</b>					
<b>Assets</b>					
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>
<b>Liabilities</b>					
Accounts payable - Investment purchases	-	-		-	-
Distributions to unitholders	-	-		17,707	17,707
Redemptions due to unit holders	-	-		-	-
Accrued expenses	-	-		47,398	47,398
<b>Total liabilities</b>	<u>-</u>	<u>-</u>		<u>65,104</u>	<u>65,105</u>
<b>Total profit sensitivity gap</b>	<u>398,848</u>	<u>-</u>			
<b>Oasis Crescent Global Short Term Income Fund</b>					
<b>Assets</b>					
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>
<b>Liabilities</b>					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	-	-
Redemptions due to unit holders	-	-	-	42,393	42,393
Accrued expenses	-	-	-	14,376	14,376
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,769</u>	<u>56,769</u>
<b>Total profit sensitivity gap</b>	<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\$
<b>Oasis Crescent Variable Balanced Fund</b>					
<b>Assets</b>					
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
	2,771,017	-	-	5,633,786	8,404,803
<b>Liabilities</b>					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	17,199	17,199
Accrued expenses	-	-	-	8,921	8,921
<b>Total liabilities</b>	-	-	-	26,120	26,120
<b>Total profit sensitivity gap</b>	2,771,017	-			

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\$93,266 (31 March 2019: US\$85,517) for Oasis Crescent Global Equity Fund, US\$50,526 (31 March 2019: US\$46,956) for Oasis Crescent Global Property Equity Fund, US\$202,399 (31 March 2019: US\$206,348) for Oasis Crescent Global Income Fund, US\$8,395 (31 March 2019: US\$9,346) for Oasis Crescent Global Low Equity Balanced Fund, US\$1,927 (31 March 2019: US\$1,994) for Oasis Crescent Global Medium Equity Balanced Fund, US\$97,705 (31 March 2019: US\$98,115) for Oasis Crescent Global Short Term Income Fund and US\$10,929 (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 when Financial Statements are reviewed.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

### 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\$
<b>Currency exposure as at 30 September 2019</b>								
<b>Currency</b>								
Australian Dollar	10,573,178	4,285,208	6,287,970	-	-	-	-	-
Canadian Dollar	2,417,427	-	2,417,427	-	-	-	-	-
Euro	34,217,074	26,368,979	6,765,162	1	330,982	364,800	1	387,149
Great British Pound	53,992,778	19,984,585	19,487,569	131,989	3,718,560	3,005,442	319,263	7,345,369
Hong Kong Dollar	-	-	-	-	-	-	-	-
Japanese Yen	7,581,529	7,189,945	-	-	196,301	195,283	-	-
Singapore Dollar	3,049,730	-	3,049,730	-	-	-	-	-
South African Rand	10,339,577	5,583,415	4,184,924	-	179,861	133,631	-	257,747
	<u>122,171,294</u>	<u>63,412,132</u>	<u>42,192,783</u>	<u>131,990</u>	<u>4,425,705</u>	<u>3,699,156</u>	<u>319,264</u>	<u>7,990,266</u>
<b>Currency exposure as at 31 March 2019</b>								
<b>Currency</b>								
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
	<u>139,255,093</u>	<u>71,567,397</u>	<u>46,344,275</u>	<u>3,995,812</u>	<u>4,536,618</u>	<u>3,939,831</u>	<u>520,147</u>	<u>8,351,010</u>

**Oasis Crescent Global Investment Fund (Ireland) plc**  
**Interim Report and Financial Statements (Unaudited)**  
 Period Ended 30 September 2019

**Notes to the financial statements (continued)**

**3.2.3 Currency risk (continued)**

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\$
30 September 2019	6,108,565	3,170,607	2,109,639	6,599	221,285	184,958	15,963	399,513
31 March 2019	6,962,755	3,578,370	2,317,214	199,791	226,831	196,992	26,007	417,551

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 Financials 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.

**Oasis Crescent Global Investment Fund (Ireland) plc**  
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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:

<b>Oasis Crescent Global Equity Fund</b>	<b>30 September</b>	<b>31 March 2019</b>
	<b>2019</b>	<b>2019</b>
	US\$	US\$
Fixed income securities measured at fair value through other comprehensive income	13,702,178	9,403,409
Term deposits	1,749,994	2,499,990
Cash and cash equivalents	3,201,032	5,199,993
Subscriptions due from unit holders	62,241	63,662
Accounts receivable - Investment sales	231,043	181,614
Other receivables and prepayments	1,844,637	1,256,425
	<u>20,791,124</u>	<u>18,605,093</u>
<b>Oasis Crescent Global Property Equity Fund</b>		
Fixed income securities measured at fair value through other comprehensive income	5,762,664	2,615,312
Term deposits	1,520,734	1,757,341
Cash and cash equivalents	2,821,772	5,018,510
Subscriptions due from unit holders	2,969	26,618
Accounts receivable - Investment sales	-	-
Other receivables and prepayments	594,768	642,061
	<u>10,702,908</u>	<u>10,059,842</u>
<b>Oasis Crescent Global Income Fund</b>		
Fixed income securities measured at fair value through other comprehensive income	38,768,317	40,154,979
Term deposits	3,172,119	759,337
Cash and cash equivalents	3,746,824	2,382,576
Subscriptions due from unit holders	68,025	42,453
Other receivables and prepayments	532,969	534,961
	<u>46,288,254</u>	<u>43,874,306</u>
<b>Oasis Crescent Global Low Equity Balanced Fund</b>		
Fixed income securities measured at fair value through other comprehensive income	1,509,825	1,501,410
Term deposits	-	-
Cash and cash equivalents	169,224	367,859
Subscriptions due from unit holders	306	6
Other receivables and prepayments	75,063	72,205
	<u>1,754,419</u>	<u>1,941,480</u>

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

**3.3 Credit risk (continued)**

<b>Oasis Crescent Global Medium Equity Balanced Fund</b>	<b>30 September</b>	
	<b>2019</b>	<b>31 March 2019</b>
	<b>US\$</b>	<b>US\$</b>
Cash and cash equivalents	385,340	398,848
Subscriptions due from unit holders	1,059	13,764
Other receivables and prepayments	46,010	44,512
	<b>432,409</b>	<b>457,124</b>
<b>Oasis Crescent Global Short Term Income Fund</b>		
Fixed income securities measured at fair value through other comprehensive income	10,660,878	9,548,128
Term deposits	8,392,041	8,872,504
Cash and cash equivalents	488,171	1,202,454
Subscriptions due from unit holders	-	25,990
Other receivables and prepayments	339,961	261,215
	<b>19,881,051</b>	<b>19,910,291</b>
<b>Oasis Crescent Variable Balanced Fund</b>		
Fixed income securities measured at fair value through other comprehensive income	-	502,284
Term deposits	2,025,496	1,606,783
Cash and cash equivalents	160,403	661,950
Subscriptions due from unit holders	117	13,053
Other receivables and prepayments	37,389	52,726
	<b>2,223,403</b>	<b>2,836,796</b>

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, Oasis Crescent Global Short Term Income Fund 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 30 September 2019, 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

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**Notes to the financial statements (continued)**

**3.3 Credit risk (continued)**

accounts. 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.

	<b>30 September</b>	
	<b>2019</b>	<b>31 March 2019</b>
ABSA Bank (Fitch)	B	B
Al Rayan Bank (Moody's)	P-1	P-1
Barclays Plc (Moody's)	P-1	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:

	<b>30 September</b>	
	<b>2019</b>	<b>31 March 2019</b>
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)	Baa2	Baa2
Pkstan Sukuk (Fitch)	B3	B3

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

**3.3 Credit risk (continued)**

	<b>30 September</b>	<b>31 March 2019</b>
	<b>2019</b>	
SOAFSK Corp Sukuk (Fitch's)	BB	BB+
ISDB Sukuk (Standard and Poor's)	AAA	AAA
IFC Sukuk (Standard and Poor's)	AAA	AAA
APICORP Sukuk (Moody's)	Aa3	Aa3
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-	A
Malaysia 2026 (Moody's)	A3	A3
International Islamic Liquidity Management (Standard and Poor's)	A+	A+

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 period.

# **Oasis Crescent Global Investment Fund (Ireland) plc**

## **Interim Report and Financial Statements (Unaudited)**

Period Ended 30 September 2019

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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 period.

The Company has the ability to borrow in the short term to ensure settlements. No such borrowings have arisen during the financial period. 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 reporting financial period to the contractual maturity date. When counterparty has a choice of when the amount is paid, the liability is allocated to the earliest financial period 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 reporting financial period to the contractual maturity date or if earlier, the expected date the assets will be realised.



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

**3.4 Liquidity risk (continued)**

As at 30 September 2019	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\$
<b>Financial Assets</b>						
Financial assets measured at fair value through profit or loss	-	-	-	-	209,990,583	209,990,583
Fixed income securities measured at fair value through other comprehensive income	-	-	4,812,410	8,889,768	-	13,702,178
Term deposits	500,000	-	1,249,994	-	-	1,749,994
Cash and cash equivalents	3,201,032	-	-	-	-	3,201,032
Subscriptions due from unit holders	62,241	-	-	-	-	62,241
Accounts receivable - Investment sales	231,043	-	-	-	-	231,043
Other receivables and prepayments	1,122,183	-	628,387	94,066	-	1,844,637
	<u>5,116,498</u>	<u>-</u>	<u>6,690,792</u>	<u>8,983,834</u>	<u>209,990,583</u>	<u>230,781,707</u>
<b>Financial Liabilities</b>						
Redemptions due to unit holders	(16)	-	-	-	-	(16)
Distributions to unitholders	(1,262,507)	-	-	-	-	(1,262,507)
Accounts payable - Investment purchases	(464,892)	-	-	-	-	(464,892)
Accrued expenses	(333,808)	(137,937)	-	-	-	(471,745)
Net assets due to holders of redeemable participating shares	(228,582,547)	-	-	-	-	(228,582,547)
	<u>(230,643,770)</u>	<u>(137,937)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(230,781,707)</u>
Liquidity gap	<u>(225,527,272)</u>	<u>(137,937)</u>	<u>6,690,792</u>	<u>8,983,834</u>	<u>209,990,583</u>	<u>-</u>
<b>As at 31 March 2019</b>						
<b>Oasis Crescent Global Equity Fund</b>						
<b>Financial Assets</b>						
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	-	1,256,424
	<u>6,047,918</u>	<u>514,528</u>	<u>4,661,684</u>	<u>7,380,962</u>	<u>225,221,094</u>	<u>243,826,186</u>
<b>Financial Liabilities</b>						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unitholders	(693,639)	-	-	-	-	(693,639)
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	(340,146)	(172,742)	-	-	-	(512,889)
Net assets due to holders of redeemable participating shares	(242,619,660)	-	-	-	-	(242,619,660)
	<u>(243,653,445)</u>	<u>(172,742)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(243,826,186)</u>
Liquidity gap	<u>(237,605,526)</u>	<u>341,786</u>	<u>4,661,684</u>	<u>7,380,962</u>	<u>225,221,094</u>	<u>-</u>

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

**3.4 Liquidity risk (continued)**

As at 30 September 2019	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\$
<b>Financial Assets</b>						
Financial assets measured at fair value through profit or loss	-	-	-	-	88,240,838	88,240,838
Fixed income securities measured at fair value through other comprehensive income	-	-	1,000,700	4,761,964	-	5,762,664
Term deposits	-	500,000	1,020,734	-	-	1,520,734
Cash and cash equivalents	2,821,772	-	-	-	-	2,821,772
Subscriptions due from unit holders	2,969	-	-	-	-	2,969
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	310,904	14,044	231,295	38,526	-	594,768
	<u>3,135,645</u>	<u>514,044</u>	<u>2,252,729</u>	<u>4,800,490</u>	<u>88,240,838</u>	<u>98,943,746</u>
<b>Financial Liabilities</b>						
Redemptions due to unit holders	(1,721)	-	-	-	-	(1,721)
Distributions to unit holders	(536,725)	-	-	-	-	(536,725)
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	(115,428)	(98,719)	-	-	-	(214,147)
Net assets due to holders of redeemable participating shares	<u>(98,191,153)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(98,191,153)</u>
Liquidity gap	<u>(98,845,027)</u>	<u>(98,719)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(98,943,746)</u>
	<u>(95,709,382)</u>	<u>415,325</u>	<u>2,252,729</u>	<u>4,800,490</u>	<u>88,240,838</u>	<u>-</u>
<b>As at 31 March 2019</b>						
<b>Oasis Crescent Global Property Equity Fund</b>						
<b>Financial Assets</b>						
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
	<u>5,479,698</u>	<u>256,673</u>	<u>2,707,789</u>	<u>1,615,682</u>	<u>88,276,220</u>	<u>98,336,062</u>
<b>Financial Liabilities</b>						
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	<u>(97,670,801)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(97,670,801)</u>
Liquidity gap	<u>(92,748,942)</u>	<u>149,252</u>	<u>2,707,789</u>	<u>1,615,682</u>	<u>88,276,220</u>	<u>-</u>

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**Notes to the financial statements (continued)**

**3.4 Liquidity risk (continued)**

As at 30 September 2019	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	More than 10 years	Total
Oasis Crescent Global Income Fund	US\$	US\$	US\$	US\$	US\$	US\$
<b>Financial Assets</b>						
Financial assets measured at fair value through profit or loss	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	250,033	753,765	4,808,835	30,803,073	2,152,612	38,768,317
Term deposits	2,404,574	256,337	511,208	-	-	3,172,119
Cash and cash equivalents	3,746,824	-	-	-	-	3,746,824
Subscriptions due from unit holders	68,025	-	-	-	-	68,025
Other receivables and prepayments	134,843	23,813	35,388	300,900	38,025	532,969
	<u>6,604,299</u>	<u>1,033,915</u>	<u>5,355,431</u>	<u>31,103,972</u>	<u>2,190,637</u>	<u>46,288,254</u>
<b>Financial Liabilities</b>						
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(96,745)	-	-	-	-	(96,745)
Accrued expenses	(20,642)	(8,469)	-	-	-	(29,111)
Net assets due to holders of redeemable participating shares	<u>(46,162,399)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(46,162,399)</u>
	<u>(46,279,785)</u>	<u>(8,469)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(46,288,254)</u>
Liquidity gap	<u>(39,675,486)</u>	<u>1,025,446</u>	<u>5,355,431</u>	<u>31,103,972</u>	<u>2,190,637</u>	<u>-</u>
<b>As at 31 March 2019</b>						
<b>Oasis Crescent Global Income Fund</b>						
<b>Financial Assets</b>						
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
	<u>3,802,358</u>	<u>-</u>	<u>4,919,473</u>	<u>33,087,096</u>	<u>2,065,378</u>	<u>43,874,306</u>
<b>Financial Liabilities</b>						
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	<u>(43,744,775)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,744,775)</u>
	<u>(43,865,419)</u>	<u>(8,886)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,874,306)</u>
Liquidity gap	<u>(40,063,061)</u>	<u>(8,886)</u>	<u>4,919,473</u>	<u>33,087,096</u>	<u>2,065,378</u>	<u>-</u>

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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	No stated maturity	Total
	US\$	US\$	US\$	US\$	US\$	US\$
<b>As at 30 September 2019</b>						
<b>Oasis Crescent Global Low Equity Balanced Fund</b>						
<b>Financial Assets</b>						
Financial assets measured at fair value through profit or loss	-	-	-	-	22,171,568	22,171,568
Fixed income securities measured at fair value through other comprehensive income	-	-	1,509,825	-	-	1,509,825
Term deposits	-	-	-	-	-	-
Cash and cash equivalents	169,224	-	-	-	-	169,224
Subscriptions due from unit holders	306	-	-	-	-	306
Other receivables and prepayments	53,367	-	21,696	-	-	75,063
	<u>222,897</u>	<u>-</u>	<u>1,531,521</u>	<u>-</u>	<u>22,171,568</u>	<u>23,925,986</u>
<b>Financial Liabilities</b>						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unit holders	(54,075)	-	-	-	-	(54,075)
Accrued expenses	(34,469)	(28,988)	-	-	-	(63,457)
Net assets due to holders of redeemable participating shares	<u>(23,808,454)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,808,454)</u>
	<u>(23,896,998)</u>	<u>(28,988)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,925,986)</u>
Liquidity gap	<u>(23,674,101)</u>	<u>(28,988)</u>	<u>1,531,521</u>	<u>-</u>	<u>22,171,568</u>	<u>-</u>
<b>As at 31 March 2019</b>						
<b>Oasis Crescent Global Low Equity Balanced Fund</b>						
<b>Financial Assets</b>						
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
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
	<u>418,674</u>	<u>-</u>	<u>5,622</u>	<u>1,517,185</u>	<u>23,232,808</u>	<u>25,174,288</u>
<b>Financial Liabilities</b>						
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	<u>(25,063,413)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,063,413)</u>
	<u>(25,141,461)</u>	<u>(32,827)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,174,288)</u>
Liquidity gap	<u>(24,722,786)</u>	<u>(32,827)</u>	<u>5,622</u>	<u>1,517,185</u>	<u>23,232,808</u>	<u>-</u>

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**Notes to the financial statements (continued)**

**3.4 Liquidity risk (continued)**

As at 30 September 2019	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\$
<b>Financial Assets</b>					
Financial assets measured at fair value through profit or loss	-	-	-	18,028,671	18,028,671
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	385,340	-	-	-	385,340
Subscriptions due from unit holders	1,059	-	-	-	1,059
Other receivables and prepayments	40,356	-	5,654	-	46,010
	<u>426,755</u>	<u>-</u>	<u>5,654</u>	<u>18,028,671</u>	<u>18,461,080</u>
<b>Financial Liabilities</b>					
Redemptions due to unit holders	-	-	-	-	-
Distributions to unit holders	(28,108)	-	-	-	(28,108)
Accounts payable - Investment purchases	-	-	-	-	-
Accrued expenses	(25,691)	(17,143)	-	-	(42,834)
Net assets due to holders of redeemable participating shares	<u>(18,390,137)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,390,137)</u>
	<u>(18,443,936)</u>	<u>(17,143)</u>	<u>-</u>	<u>-</u>	<u>(18,461,080)</u>
Liquidity gap	<u>(18,017,181)</u>	<u>(17,143)</u>	<u>5,654</u>	<u>18,028,671</u>	<u>-</u>
<b>As at 31 March 2019</b>					
<b>Oasis Crescent Global Medium Equity Balanced Fund</b>					
<b>Financial Assets</b>					
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 and prepayments	39,727	-	4,785	-	44,512
	<u>452,339</u>	<u>-</u>	<u>4,785</u>	<u>18,526,622</u>	<u>18,983,746</u>
<b>Financial Liabilities</b>					
Redemptions due to unit holders	-	-	-	-	-
Distributions to unit holders	(17,707)	-	-	-	(17,707)
Accounts payable - Investment purchases	-	-	-	-	-
Accrued expenses	(30,725)	(16,672)	-	-	(47,397)
Net assets due to holders of redeemable participating shares	<u>(18,918,640)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,918,640)</u>
	<u>(18,967,072)</u>	<u>(16,672)</u>	<u>-</u>	<u>-</u>	<u>(18,983,746)</u>
Liquidity gap	<u>(18,514,733)</u>	<u>(16,672)</u>	<u>4,785</u>	<u>18,526,622</u>	<u>-</u>

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

**3.4 Liquidity risk (continued)**

As at 30 September 2019	Less than 1	1 - 3	3 months to 1	1 to 10	Total
Oasis Crescent Global Short Term Income Fund	month	months	year	years	US\$
	US\$	US\$	US\$	US\$	US\$
<b>Financial Assets</b>					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	600,078	-	4,939,300	5,121,500	10,660,878
Term deposits	500,000	1,998,719	5,393,323	500,000	8,392,041
Cash and cash equivalents	488,171	-	-	-	488,171
Subscriptions due from unit holders	-	-	-	-	-
Other receivables and prepayments	106,537	53,975	112,806	66,643	339,961
	<u>1,694,786</u>	<u>2,052,694</u>	<u>10,445,429</u>	<u>5,688,143</u>	<u>19,881,052</u>
<b>Financial Liabilities</b>					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	(41,298)	-	-	-	(41,298)
Accrued expenses	-	(16,880)	-	-	(16,880)
Net assets due to holders of redeemable participating shares	(19,822,875)	-	-	-	(19,822,875)
	<u>(19,864,172)</u>	<u>(16,880)</u>	<u>-</u>	<u>-</u>	<u>(19,881,052)</u>
Liquidity gap	<u>(18,169,387)</u>	<u>2,035,814</u>	<u>10,445,429</u>	<u>5,688,143</u>	<u>-</u>

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
	<u>2,957,206</u>	<u>1,310,748</u>	<u>7,127,773</u>	<u>8,514,564</u>	<u>19,910,291</u>

**Financial Liabilities**

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)
	<u>(19,900,916)</u>	<u>(9,376)</u>	<u>-</u>	<u>-</u>	<u>(19,910,291)</u>
Liquidity gap	<u>(16,943,710)</u>	<u>1,301,372</u>	<u>7,127,773</u>	<u>8,514,564</u>	<u>-</u>

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

**3.4 Liquidity risk (continued)**

As at 30 September 2019	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\$
<b>Financial Assets</b>						
Financial assets measured at fair value through profit or loss	-	-	-	-	5,807,418	5,807,418
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-	-
Term deposits	1,263,675	-	761,820	-	-	2,025,496
Cash and cash equivalents	160,403	-	-	-	-	160,403
Subscriptions due from unit holders	117	-	-	-	-	117
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	36,262	-	904	223	-	37,389
	<u>1,460,457</u>	<u>-</u>	<u>762,724</u>	<u>223</u>	<u>5,807,418</u>	<u>8,030,822</u>
<b>Financial Liabilities</b>						
Redemptions due to unit holders	(2,236)	-	-	-	-	(2,236)
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(19,976)	-	-	-	-	(19,976)
Accrued expenses	(10,283)	(1,095)	-	-	-	(11,379)
Net assets due to holders of redeemable participating shares	(7,997,231)	-	-	-	-	(7,997,231)
	<u>(8,029,726)</u>	<u>(1,095)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,030,822)</u>
Liquidity gap	<u>(6,569,270)</u>	<u>(1,095)</u>	<u>762,724</u>	<u>223</u>	<u>5,807,418</u>	<u>-</u>
<b>As at 31 March 2019</b>						
<b>Oasis Crescent Global Variable Balanced Fund</b>						
<b>Financial Assets</b>						
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
	<u>1,463,279</u>	<u>-</u>	<u>1,373,517</u>	<u>-</u>	<u>5,568,007</u>	<u>8,404,803</u>
<b>Financial Liabilities</b>						
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)
	<u>(8,403,946)</u>	<u>(857)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,404,803)</u>
Liquidity gap	<u>(6,940,667)</u>	<u>(857)</u>	<u>1,373,517</u>	<u>-</u>	<u>5,568,007</u>	<u>-</u>

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.

# 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-fund's 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 period 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 period. 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.

##### *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.

##### *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.



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**Notes to the financial statements (continued)**

**5. Critical accounting estimates, and judgements in applying accounting policies (continued)**

This category includes instruments that are valued based on quoted prices for similar instruments for which significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

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

**6. Investment income**

Period Ended 30 September 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\$	US\$
Cash and deposits	210,715	31,933	23,528	18,460	-	-	127,966	8,828
Fixed income securities	1,301,647	228,053	75,782	797,269	29,280	-	168,221	3,041
	<u>1,512,361</u>	<u>259,986</u>	<u>99,310</u>	<u>815,729</u>	<u>29,280</u>	<u>-</u>	<u>296,187</u>	<u>11,869</u>
Period Ended 30 September 2018								
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\$	US\$
Cash and deposits	100,150	8,837	8,600	7,376	-	-	69,112	6,225
Fixed income securities	1,166,831	163,742	46,107	775,036	29,280	-	147,450	5,215
	<u>1,266,980</u>	<u>172,579</u>	<u>54,707</u>	<u>782,412</u>	<u>29,280</u>	<u>-</u>	<u>216,562</u>	<u>11,440</u>

\*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.

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

**7. Dividend income**

	Period Ended 30 September 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	6,086,275	3,781,672	2,064,850	-	335,036	262,268	-	90,161

	Period Ended 30 September 2018							
	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	7,277,101	4,815,963	2,152,312	-	306,828	240,663	-	97,166

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

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 period the average withholding tax rate of the Company was 11.16 percent (30 September 2018: 12.12 percent).

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Notes to the financial statements (continued)

**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\$
<b>As at 30 September 2019</b>								
<b>Accounts receivable - Investment sales</b>								
Sales transactions awaiting settlement	231,043	231,043	-	-	-	-	-	-
<b>Accounts payable - Investment purchases</b>								
Purchase transactions awaiting settlement	464,892	464,892	-	-	-	-	-	-
<b>As at 31 March 2019</b>								
<b>Accounts receivable - Investment sales</b>								
Sales transactions awaiting settlement	181,614	181,614	-	-	-	-	-	-
<b>Accounts payable - Investment purchases</b>								
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 for regular way 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	30 September 2019			
	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	14,793,692	-	-	14,793,692
Disposals at book value	(23,895,461)	-	-	(23,895,461)
Fair value movements on financial assets	(1,829,973)	-	-	(1,829,973)
At 30 September 2019	222,874,094	-	818,667	223,692,761

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	1,480,739	-	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:

	30 September	
	2019	31 March 2019
- disposal of level 3 securities	-	-
- disposal of other securities	712,278	(4,244,696)

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	30 September 2019			
	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
At 1 April 2019	90,891,532	-	-	90,891,530
Additions at book value	9,543,649	-	-	9,543,649
Disposals at book value	(10,649,306)	-	-	(10,649,306)
Fair value movements on financial assets	4,217,629	-	-	4,217,629
At 30 September 2019	94,003,502	-	-	94,003,502

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	-	-	90,423,413
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	-	-	90,891,530

Gains and losses from investment securities comprise:

	30 September	
	2019	31 March 2019
- disposal of level 3 securities	-	-
- disposal of other securities	(3,502,757)	(865,178)

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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	30 September 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>At 1 April 2019</b>	40,154,979	-	-	40,154,979
Additions at book value	6,721,027	-	-	6,721,027
Disposals at book value	(10,339,357)	-	-	(10,339,357)
Fair value movements on financial assets	2,231,668	-	-	2,231,668
<b>At 30 September 2019</b>	<b>38,768,317</b>	<b>-</b>	<b>-</b>	<b>38,768,317</b>
	<b>31 March 2019</b>			
<b>At 1 April 2018</b>	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)
<b>At 31 March 2019</b>	<b>40,154,979</b>	<b>-</b>	<b>-</b>	<b>40,154,979</b>

Gains and losses from investment securities comprise:

	30 September 2019	31 March 2019
- disposal of level 3 securities	-	-
- disposal of other securities	(1,097,389)	(53,456)

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	30 September 2019			Total US\$
	Level 1 US\$	Level 2* US\$	Level 3 US\$	
<b>At 1 April 2019</b>	6,814,427	17,919,790	-	24,734,218
Additions at book value	345,005	482,580	-	827,586
Disposals at book value	(309,126)	(1,450,151)	-	(1,759,277)
Fair value movements on financial assets	(255,023)	133,890	-	(121,134)
<b>At 30 September 2019</b>	<b>6,595,283</b>	<b>17,086,109</b>	<b>-</b>	<b>23,681,393</b>
	<b>31 March 2019</b>			
<b>At 1 April 2018</b>	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)
<b>At 31 March 2019</b>	<b>6,814,427</b>	<b>17,919,790</b>	<b>-</b>	<b>24,734,218</b>

Gains and losses from investment securities comprise:

	30 September 2019	31 March 2019
- disposal of level 3 securities	-	-
- disposal of other securities	130,578	(123,732)

\*Included in Level 2 in the financial assets Oasis Crescent Global Low Equity Balanced Fund is an amount of US\$4,697,855 (31 March 2019: US\$4,946,661) invested in Oasis Crescent Global Equity Fund, an amount of US\$3,182,121 (31 March 2019: US\$3,100,174) invested in Oasis Crescent Global Property Equity Fund, an amount of US\$4,609,137 (31 March 2019: US\$4,961,752) invested in Oasis Crescent Global Income Fund and an amount of US\$4,596,998 (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)**

OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	30 September 2019			
	Level 1 US\$	Level 2* US\$	Level 3 US\$	Total US\$
<b>At 1 April 2019</b>	5,429,801	13,096,820	-	18,526,622
Additions at book value	380,030	947,492	-	1,327,522
Disposals at book value	(341,453)	(1,330,976)	-	(1,672,429)
Fair value movements on financial assets	(255,243)	102,198	-	(153,045)
<b>At 30 September 2019</b>	<b>5,213,136</b>	<b>12,815,533</b>	<b>-</b>	<b>18,028,671</b>
	<b>31 March 2019</b>			
<b>At 1 April 2018</b>	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)
<b>At 31 March 2019</b>	<b>5,429,801</b>	<b>13,096,820</b>	<b>-</b>	<b>18,526,622</b>

Gains and losses from investment securities comprise:

	30 September 2019	31 March 2019
- disposal of level 3 securities	-	-
- disposal of other securities	117,155	23,130

\*Included in Level 2 in the financial assets for Oasis Crescent Global Medium Equity Balanced Fund is an amount of US\$3,591,288 (31 March 2019: US\$3,718,988) invested in Oasis Crescent Global Equity Fund, an amount of US\$2,007,631 (31 March 2019: US\$1,956,065) invested in Oasis Crescent Global Property Fund, an amount of US\$3,603,097 (31 March 2019: US\$3,412,833) invested in Oasis Crescent Global Income Fund and an amount of US\$3,613,518 (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.

OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND*	30 September 2019			
	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
<b>At 1 April 2019</b>	9,548,128	-	-	9,548,128
Additions at book value	3,795,480	-	-	3,795,480
Disposals at book value	(2,814,190)	-	-	(2,814,190)
Fair value movements on financial assets	131,461	-	-	131,461
<b>At 30 September 2019</b>	<b>10,660,878</b>	<b>-</b>	<b>-</b>	<b>10,660,878</b>
	<b>31 March 2019</b>			
<b>At 1 April 2018</b>	-	-	-	-
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)
<b>At 31 March 2019</b>	<b>9,548,128</b>	<b>-</b>	<b>-</b>	<b>9,548,128</b>

Gains and losses from investment securities comprise:

	30 September 2019	31 March 2019
- disposal of level 3 securities	-	-
- disposal of other securities	(10,848)	(23,983)

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

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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	30 September 2019			Total US\$
	Level 1 US\$	Level 2* US\$	Level 3 US\$	
<b>At 1 April 2019</b>	4,234,046	1,836,246	-	6,070,292
Additions at book value	651,596	17,088	-	668,684
Disposals at book value	(591,356)	-	-	(591,356)
Fair value movements on financial assets	(347,504)	7,302	-	(340,202)
<b>At 30 September 2019</b>	<b>3,946,782</b>	<b>1,860,636</b>	<b>-</b>	<b>5,807,418</b>

OASIS CRESCENT VARIABLE BALANCED FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2* US\$	Level 3 US\$	
<b>At 1 April 2018</b>	4,678,505	1,707,025	-	6,385,530
Additions at book value	1,113,490	319,817	-	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)
<b>At 31 March 2019</b>	<b>4,234,046</b>	<b>1,836,246</b>	<b>-</b>	<b>6,070,292</b>

Gains and losses from investment securities comprise:

	30 September 2019	31 March 2019
- disposal of level 3 securities	-	-
- disposal of other securities	(6,341)	(234,120)

\*Included in Level 2 in the financial assets for Oasis Crescent Global Variable Balanced Fund is an amount of US\$1,247,026 (31 March 2019: \$1,238,584) invested in Oasis Crescent Global Equity Fund, an amount of US\$268,562 (31 March 2019: US\$262,728) invested in Oasis Crescent Global Property Equity Fund, an amount of US\$164,477 (31 March 2019: US\$157,655) invested in Oasis Crescent Global Income Fund and an amount of US\$180,571 (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 period (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.

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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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 30 September 2019, the share was valued at a share price of ZAR0.91 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, PallingHurst Resources 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.



# 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)

OASIS CRESCENT GLOBAL EQUITY FUND	30 September 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
Term deposits	1,749,994	-	-	1,749,994
Cash and cash equivalents	3,201,032	-	-	3,201,032
Subscriptions due from unit holders	-	62,241	-	62,241
Accounts receivable - Investment sales	-	231,043	-	231,043
Other receivables and prepayments	-	1,844,637	-	1,844,637
	<u>4,951,026</u>	<u>2,137,919</u>	<u>-</u>	<u>7,088,946</u>
<b>Liabilities</b>				
Redemptions due to unit holders	-	16	-	16
Accounts payable - Investment purchases	-	464,892	-	464,892
Distributions payable to unit holders	-	1,262,507	-	1,262,507
Accrued expenses	-	471,745	-	471,745
Net assets attributable to holders of redeemable participating shares	-	228,582,547	-	228,582,547
	<u>-</u>	<u>230,781,706</u>	<u>-</u>	<u>230,781,708</u>

OASIS CRESCENT GLOBAL EQUITY FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
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>7,699,984</u>	<u>1,501,700</u>	<u>-</u>	<u>9,201,684</u>
<b>Liabilities</b>				
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	-	242,619,659	-	242,619,659
	<u>-</u>	<u>243,826,185</u>	<u>-</u>	<u>243,826,187</u>

**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)**

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	30 September 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
Term deposits	1,520,734	-	-	1,520,734
Cash and cash equivalents	2,821,772	-	-	2,821,772
Subscriptions due from unit holders	-	2,969	-	2,969
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	594,768	-	594,768
	<u>4,342,506</u>	<u>597,737</u>	<u>-</u>	<u>4,940,243</u>
<b>Liabilities</b>				
Redemptions due to unit holders	-	1,721	-	1,721
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	536,725	-	536,725
Accrued expenses	-	214,147	-	214,147
Net assets attributable to holders of redeemable participating shares	-	98,191,153	-	98,191,153
	<u>-</u>	<u>98,943,746</u>	<u>-</u>	<u>98,943,746</u>
OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
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>
<b>Liabilities</b>				
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	-	97,670,800	-	97,670,800
	<u>-</u>	<u>98,336,060</u>	<u>-</u>	<u>98,336,060</u>

**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)**

OASIS CRESCENT GLOBAL INCOME FUND	30 September 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
Term deposits	3,172,119	-	-	3,172,119
Cash and cash equivalents	3,746,824	-	-	3,746,824
Subscriptions due from unit holders	-	68,025	-	68,025
Other receivables and prepayments	-	532,969	-	532,969
	<u>6,918,944</u>	<u>600,994</u>	<u>-</u>	<u>7,519,938</u>
<b>Liabilities</b>				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	96,745	-	96,745
Accrued expenses	-	29,111	-	29,111
Net assets attributable to holders of redeemable participating shares	-	46,162,399	-	46,162,399
	<u>-</u>	<u>46,288,254</u>	<u>-</u>	<u>46,288,255</u>

OASIS CRESCENT GLOBAL INCOME FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
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
	<u>3,141,913</u>	<u>577,414</u>	<u>-</u>	<u>3,719,327</u>
<b>Liabilities</b>				
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
	<u>-</u>	<u>43,874,304</u>	<u>-</u>	<u>43,874,305</u>

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**Notes to the financial statements (continued)**

**10. Financial assets (continued)**

**Fair value of financial instruments (continued)**

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	30 September 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
Term deposits	-	-	-	-
Cash and cash equivalents	169,224	-	-	169,224
Subscriptions due from unit holders	-	306	-	306
Other receivables and prepayments	-	75,063	-	75,063
	<u>169,224</u>	<u>75,369</u>	<u>-</u>	<u>244,593</u>
<b>Liabilities</b>				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	54,075	-	54,075
Accrued expenses	-	63,457	-	63,457
Net assets attributable to holders of redeemable participating shares	-	23,808,454	-	23,808,454
	<u>-</u>	<u>23,925,986</u>	<u>-</u>	<u>23,925,986</u>

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
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
	<u>367,859</u>	<u>72,211</u>	<u>-</u>	<u>440,071</u>
<b>Liabilities</b>				
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
	<u>-</u>	<u>25,174,288</u>	<u>-</u>	<u>25,174,288</u>

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**Notes to the financial statements (continued)**

**10. Financial assets (continued)**

**Fair value of financial instruments (continued)**

OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	30 September 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
Term deposits	-	-	-	-
Cash and cash equivalents	385,340	-	-	385,340
Subscriptions due from unit holders	-	1,059	-	1,059
Other receivables and prepayments	-	46,010	-	46,010
	<u>385,340</u>	<u>47,069</u>	<u>-</u>	<u>432,409</u>
<b>Liabilities</b>				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	28,108	-	28,108
Accrued expenses	-	42,835	-	42,835
Net assets attributable to holders of redeemable participating shares	-	18,390,137	-	18,390,137
	<u>-</u>	<u>18,461,080</u>	<u>-</u>	<u>18,461,080</u>

OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
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
	<u>398,848</u>	<u>58,276</u>	<u>-</u>	<u>457,124</u>
<b>Liabilities</b>				
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
	<u>-</u>	<u>18,983,745</u>	<u>-</u>	<u>18,983,745</u>

**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)**

OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND	30 September 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
Term deposits	8,392,041	-	-	8,392,041
Cash and cash equivalents	488,171	-	-	488,171
Subscriptions due from unit holders	-	-	-	-
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	339,961	-	339,961
	<u>8,880,212</u>	<u>339,961</u>	<u>-</u>	<u>9,220,174</u>
<b>Liabilities</b>				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	41,298	-	41,298
Accrued expenses	-	16,880	-	16,880
Net assets attributable to holders of redeemable participating shares	-	19,822,875	-	19,822,875
	<u>-</u>	<u>19,881,052</u>	<u>-</u>	<u>19,881,052</u>

OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
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
	<u>10,074,958</u>	<u>287,205</u>	<u>-</u>	<u>10,362,163</u>
<b>Liabilities</b>				
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
	<u>-</u>	<u>19,910,291</u>	<u>-</u>	<u>19,910,291</u>

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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	30 September 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
Term deposits	2,025,496	-	-	2,025,496
Cash and cash equivalents	160,403	-	-	160,403
Subscriptions due from unit holders	-	117	-	117
Other receivables and prepayments	-	37,389	-	37,389
	<u>2,185,898</u>	<u>37,505</u>	<u>-</u>	<u>2,223,403</u>
<b>Liabilities</b>				
Redemptions due to unit holders	-	2,236	-	2,236
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	19,976	-	19,976
Accrued expenses	-	11,379	-	11,379
Net assets attributable to holders of redeemable participating shares	-	7,997,231	-	7,997,231
	<u>-</u>	<u>8,030,822</u>	<u>-</u>	<u>8,030,822</u>
OASIS CRESCENT VARIABLE BALANCED FUND	31 March 2019			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
<b>Assets</b>				
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>
<b>Liabilities</b>				
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	-	8,378,684	-	8,378,684
	<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

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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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 measured at fair value

The fair values of the securities are assessed for impairment at each statement of financial position date. The impact of current market conditions and trading circumstances on these securities did not indicate a decrease in market values as at 30 September 2019 (31 March 2019: Nil).

The Company assesses impairment based on whether there was a significant or prolonged decline in the market values of financial assets. The Company applied judgements in determining what is considered as significant and prolonged. Significant' and 'prolonged' are interpreted on a case-by-case basis for specific equity securities; generally 20% and financial period are used as indicators of impairment.

#### 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.

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

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

### 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

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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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 period is set out on the following Page:

**Oasis Crescent Global Investment Fund (Ireland) plc**  
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 Period Ended 30 September 2019

Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

	Number of Shares			Closing Balance
	Opening Balance	Issue of redeemable participating shares	Redemption of redeemable participating shares	
<b>Oasis Crescent Global Equity Fund</b>				
<b>Period Ended 30 September 2019</b>				
CLASS A (US\$) SHARES (DIST)	634,269	22,947	(35,822)	621,395
CLASS A (USD) SHARES (ACC)	1,172,336	74,285	(81,498)	1,165,123
CLASS B (US\$) SHARES (DIST)	378,425	3,617	(46,822)	335,220
CLASS B (EUR) SHARES (ACC)	1,606	10,968	(9,145)	3,429
CLASS C (US\$) SHARES (DIST)	297,102	28,875	(16,598)	309,379
CLASS D (US\$) SHARES (DIST)	5,205,186	15,864	(391,171)	4,829,879
CLASS D (GBP) SHARES (ACC)	16,578	372	(10,422)	6,528
CLASS E (GBP) SHARES (DIST)	132,232	3,162	(7,256)	128,138
CLASS F (GBP) SHARES (DIST)	9,578	668	(7)	10,239
CLASS F (GBP) SHARES (ACC)	32,055	10,015	(11,835)	30,234
CLASS E (USD) SHARES (DIST)	222,825	1,208	(8,052)	215,981
	<u>8,102,192</u>	<u>171,979</u>	<u>(618,627)</u>	<u>7,655,545</u>
<b>Oasis Crescent Global Equity Fund</b>				
<b>Year ended 31 March 2019</b>				
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)	168,526.29	56,667	(2,367)	222,825
	<u>8,621,512</u>	<u>518,372</u>	<u>(1,037,692)</u>	<u>8,102,193</u>
<b>Oasis Crescent Global Property Equity Fund</b>				
<b>Period Ended 30 September 2019</b>				
CLASS A (US\$) SHARES (DIST)	661,048	73,350	(28,379)	706,018
CLASS A (USD) SHARES (ACC)	1,056,176	76,051	(89,982)	1,042,245
CLASS B (US\$) SHARES (DIST)	3,437,205	44,923	-	3,482,127
CLASS C (US\$) SHARES (DIST)	866,896	15,678	(0)	882,574
CLASS D (US\$) SHARES (DIST)	3,925,355	45,868	(162,488)	3,808,734
CLASS D (GBP) SHARES (DIST)	7,097	74	(14)	7,156
CLASS E (GBP) SHARES (DIST)	200,227	13,765	(13,629)	200,362
CLASS F (GBP) SHARES (DIST)	44,274	574	(12,020)	32,828
CLASS F (GBP) SHARES (ACC)	54,652	4,687	(9,078)	50,261
CLASS E (USD) SHARES (DIST)	582,024	8,129	-	590,154
	<u>10,834,953</u>	<u>283,098</u>	<u>(315,591)</u>	<u>10,802,460</u>

**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
<b>Oasis Crescent Global Property Equity Fund</b>				
<b>Year ended 31 March 2019</b>				
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
	<u>10,482,325</u>	<u>806,457</u>	<u>(453,829)</u>	<u>10,834,953</u>
<b>Oasis Crescent Global Income Fund</b>				
<b>Period Ended 30 September 2019</b>				
CLASS A (USD) SHARES (DIST)	1,903,018	44,838	(903)	1,946,954
CLASS A (USD) SHARES (ACC)	372,785	75,373	(7,144)	441,014
CLASS A (EUR) SHARES (ACC)	30,888	2,313	(2,313)	30,888
CLASS B (USD) SHARES (DIST)	613	10	-	623
CLASS C (USD) SHARES (DIST)	1,151,686	44,071	(142,096)	1,053,661
CLASS E (GBP) SHARES (DIST)	256,518	22,340	(16,126)	262,731
CLASS E(USD) SHARES (DIST)	219,452	58,007	(10,657)	266,802
CLASS F (GBP) SHARES (DIST)	37,386	2,443	(121)	39,708
CLASS F (GBP) SHARES (ACC)	93,547	33,664	(11,219)	115,992
	<u>4,065,894</u>	<u>283,059</u>	<u>(190,580)</u>	<u>4,158,374</u>
<b>Oasis Crescent Global Income Fund</b>				
<b>Year ended 31 March 2019</b>				
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)	75780.399 <sup>i</sup>	37190.832	(19,424)	93,547
	<u>3,866,803</u>	<u>403,722</u>	<u>(204,629)</u>	<u>4,065,894</u>

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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 Period Ended 30 September 2019	Number of Shares			Closing Balance
	Opening Balance	Issue of redeemable participating shares	Redemption of redeemable participating shares	
CLASS A (USD) SHARES (DIST)	3,215	10	-	3,225
CLASS A (USD) SHARES (ACC)	20,121	1,203	(5,557)	15,768
CLASS B (US\$) SHARES (DIST)	5,675	45	-	5,720
CLASS B (USD) SHARES (ACC)	5,000	-	-	5,000
CLASS B (GBP) SHARES (DIST)	3,426	27	-	3,453
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	78	-	6,133
CLASS C (US\$) SHARES (ACC)	11,923	-	-	11,923
CLASS C (GBP) SHARES (DIST)	3,654	47	-	3,701
CLASS C (GBP) SHARES (ACC)	3,019	-	-	3,019
CLASS D (US\$) SHARES (ACC)	70,288	-	(1,652)	68,637
CLASS D (US\$) SHARES (DIST)	989,791	4,504	(60,204)	934,092
CLASS D (GBP) SHARES (ACC)	9,654	983	(1,971)	8,666
CLASS D (GBP) SHARES (DIST)	18,769	26	(7)	18,789
CLASS E (GBP) SHARES (DIST)	93,505	373	(10,364)	83,514
CLASS F (GBP) SHARES (ACC)	66,566	2,335	(3,131)	65,770
CLASS F (GBP) SHARES (DIST)	12,260	2,231	(12,597)	1,894
CLASS E (USD) SHARES (DIST)	679,994	5,309	(22,225)	663,077
	<b>2,010,312</b>	<b>17,170</b>	<b>(117,952)</b>	<b>1,909,531</b>
<b>Year ended 31 March 2019</b>				
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
	<b>2,049,085</b>	<b>48,282</b>	<b>(87,055)</b>	<b>2,010,312</b>

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

	Number of Shares			Closing Balance
	Opening Balance	Issue of redeemable participating shares	redeemable participating shares	
<b>Oasis Crescent Global Medium Equity Balanced Fund</b>				
<b>Period Ended 30 September 2019</b>				
CLASS A (US\$) SHARES (DIST)	112,731	769	(24,215)	89,286
CLASS A (USD) SHARES (ACC)	67,632	4,166	(2,922)	68,876
CLASS D (US\$) SHARES (DIST)	464,588	6,022	(7,050)	463,559
CLASS D (US\$) SHARES (ACC)	33,356	77	(11,757)	21,676
CLASS D (GBP) SHARES (DIST)	14,833	-	(2,885)	11,948
CLASS E (GBP) SHARES (DIST)	102,298	4,796	(14,866)	92,229
CLASS F (GBP) SHARES (DIST)	3,710	23,775	(52)	27,434
CLASS F (GBP) SHARES (ACC)	151,043	12,697	(34,974)	128,766
CLASS E (USD) SHARES (DIST)	488,478	14,950	(6)	503,421
CLASS E (USD) SHARES (ACC)	409	-	-	409
CLASS E (GBP) SHARES (ACC)	495	-	-	495
	<b>1,439,572</b>	<b>67,253</b>	<b>(98,727)</b>	<b>1,408,098</b>

**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
	<b>1,393,142</b>	<b>317,195</b>	<b>(270,765)</b>	<b>1,439,572</b>

**Oasis Crescent Global Short Term Income Fund**

**Period Ended 30 September 2019**

CLASS A (US\$) SHARES (DIST)	1,107,339	14,073	-	1,121,412
CLASS C (US\$) SHARES (DIST)	9,680,541	533,769	(1,188,403)	9,025,906
CLASS F (GBP) SHARES (DIST)	1,829,257	117,624	(74,873)	1,872,008
CLASS F (GBP) SHARES (ACC)	577,679	160,848	-	738,527
CLASS F (USD) SHARES (DIST)	1,067	14	-	1,081
CLASS F (USD) SHARES (ACC)	5,926	-	-	5,926
CLASS E (USD) SHARES (DIST)	7,075,583	468,052	(198,356)	7,345,279
	<b>20,277,391</b>	<b>1,294,381</b>	<b>(1,461,632)</b>	<b>20,110,139</b>

**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			Closing Balance
	Opening Balance	Issue of redeemable participating shares	Redemption of redeemable participating shares	
<b>Oasis Crescent Global Short Term Income Fund*</b>				
<b>Year ended 31 March 2019</b>				
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**

**Period Ended 30 September 2019**

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	7	-	1,374
CLASS B (GBP) SHARES (ACC)	1,320	-	-	1,320
CLASS C (GBP) SHARES (DIST)	232,677	2,601	-	235,279
CLASS E (GBP) SHARES (DIST)	214,356	9,317	(19,661)	204,011
CLASS F (GBP) SHARES (DIST)	25,903	5,537	-	31,440
CLASS F (GBP) SHARES (ACC)	87,553	12,755	(3,960)	96,348
	659,422	30,326	(23,622)	666,126

**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**

**Period Ended 30 September 2019**

	<b>Combined Company Total*</b>	<b>Oasis Crescent Global Equity Fund</b>	<b>Oasis Crescent Global Property Equity Fund</b>	<b>Oasis Crescent Global Income Fund</b>	<b>Oasis Crescent Global Low Equity Balanced Fund</b>	<b>Oasis Crescent Global Medium Equity Balanced Fund</b>	<b>Oasis Crescent Global Short Term Income Fund</b>	<b>Oasis Crescent Variable Balanced Fund</b>
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
<b>Distribution to unitholders</b>								
Dividends declared	3,015,924	1,262,507	1,095,215	591,738	136,916	71,876	255,367	50,018
<i>Income Equalisation</i>								
Deducted on cancellation of shares	108,548	89,299	7,222	3,202	4,245	2,825	1,383	372
Received on issue of shares	(42,295)	(23,921)	(2,757)	(11,219)	(437)	(1,879)	(1,585)	(496)
	<u>3,082,177</u>	<u>1,327,885</u>	<u>1,099,679</u>	<u>583,720</u>	<u>140,724</u>	<u>72,821</u>	<u>255,165</u>	<u>49,893</u>

**Period Ended 30 September 2018**

	<b>Combined Company Total*</b>	<b>Oasis Crescent Global Equity Fund</b>	<b>Oasis Crescent Global Property Equity Fund</b>	<b>Oasis Crescent Global Income Fund</b>	<b>Oasis Crescent Global Low Equity Balanced Fund</b>	<b>Oasis Crescent Global Medium Equity Balanced Fund</b>	<b>Oasis Crescent Global Short Term Income Fund</b>	<b>Oasis Crescent Variable Balanced Fund</b>
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Dividends declared	3,327,365	1,753,690	965,511	591,151	83,354	37,579	184,015	47,894
<i>Income Equalisation</i>								
Deducted on cancellation of shares	55,621	39,343	10,275	1,396	772	3,337	10	488
Received on issue of shares	(35,766)	(12,452)	(6,278)	(11,324)	(415)	(4,591)	(8)	(699)
	<u>3,347,220</u>	<u>1,780,581</u>	<u>969,508</u>	<u>581,223</u>	<u>83,712</u>	<u>36,324</u>	<u>184,016</u>	<u>47,683</u>

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 period.



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

**13. Distribution to unitholders (continued)**

<b>Period Ended 30 September 2019</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Equity Fund</b>			
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
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
<b>Oasis Crescent Global Property Equity Fund</b>			
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
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

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

**13. Distribution to unitholders (continued)**

<b>Period Ended 30 September 2019 (continued)</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Income Fund</b>			
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

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

### Notes to the financial statements (continued)

#### 13. Distribution to unitholders (continued)

Period Ended 30 September 2019 (continued) Oasis Crescent Global Equity Fund	Declaration Date	Reinvestment Date	Cents per share
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
<b>Oasis Crescent Global Income Fund</b>			
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

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

**13. Distribution to unitholders (continued)**

<b>Period Ended 30 September 2019 (continued)</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Low Equity Balanced Fund</b>			
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
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

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

**13. Distribution to unitholders (continued)**

<b>Period Ended 30 September 2019 (continued)</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Medium Equity Balanced Fund</b>			
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
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
<b>Oasis Crescent Global Short Term Income Fund</b>			
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)**

<b>Period Ended 30 September 2019 (continued)</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Short Term Income Fund</b>			
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
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

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

### Notes to the financial statements (continued)

#### 13. Distribution to unitholders (continued)

Period Ended 30 September 2019 (continued)	Declaration Date	Reinvestment Date	Cents per share
<b>Oasis Crescent Variable Balanced Fund</b>			
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
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
Period Ended 30 September 2018	Declaration Date	Reinvestment Date	Cents per share
<b>Oasis Crescent Global Equity Fund</b>			
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
Class A (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	4.612
Class B (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	7.334
Class C (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	9.951
Class D (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	5.787
Class E (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	4.678
Class E (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	7.024
Class F (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	4.785
Class A (US\$) Shares (Dist)	28-Feb-18	01-Mar-18	5.615
Class B (US\$) Shares (Dist)	28-Feb-18	01-Mar-18	18.758
Class C (US\$) Shares (Dist)	28-Feb-18	01-Mar-18	31.594
Class E (GBP) Shares (Dist)	28-Feb-18	01-Mar-18	13.368
Class E (US\$) Shares (Dist)	28-Feb-18	01-Mar-18	17.896
Class F (GBP) Shares (Dist)	28-Feb-18	01-Mar-18	13.393

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

**13. Distribution to unitholders (continued)**

<b>Period Ended 30 September 2018</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Property Equity Fund</b>			
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
Class A (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	2.166
Class B (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	4.531
Class C (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	6.908
Class D (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	2.384
Class D (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	2.727
Class E (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	1.804
Class E (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	4.505
Class F (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	1.798
<b>Oasis Crescent Global Property Equity Fund</b>			
Class A (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	6.729
Class B (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	9.216
Class C (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	11.719
Class D (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	5.886
Class D (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	6.298
Class E (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	3.464
Class E (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	9.190
Class F (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	3.464



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

**13. Distribution to unitholders (continued)**

<b>Period Ended 30 September 2018 (continued)</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Income Fund</b>			
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
Class A (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	2.512
Class B (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	2.731
Class C (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	2.965
Class E (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	1.920
Class F (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	1.791
Class E (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	2.514

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**Notes to the financial statements (continued)**

**13. Distribution to unitholders (continued)**

<b>Period Ended 30 September 2018 (continued)</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Income Fund</b>			
Class A (US\$) Shares (Dist)	28-Feb-18	01-Mar-18	2.381
Class B (US\$) Shares (Dist)	28-Feb-18	01-Mar-18	2.597
Class C (US\$) Shares (Dist)	28-Feb-18	01-Mar-18	2.791
Class E (GBP) Shares (Dist)	28-Feb-18	01-Mar-18	1.844
Class F (GBP) Shares (Dist)	28-Feb-18	01-Mar-18	1.730
Class E (US\$) Shares (Dist)	28-Feb-18	01-Mar-18	2.382
Class A (US\$) Shares (Dist)	31-Jan-18	01-Feb-18	2.303
Class B (US\$) Shares (Dist)	31-Jan-18	01-Feb-18	2.522
Class C (US\$) Shares (Dist)	31-Jan-18	01-Feb-18	2.757
Class E (GBP) Shares (Dist)	31-Jan-18	01-Feb-18	1.754
Class F (GBP) Shares (Dist)	31-Jan-18	01-Feb-18	1.624
Class E (US\$) Shares (Dist)	31-Jan-18	01-Feb-18	2.308
Class A (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	2.342
Class B (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	2.576
Class C (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	2.797
Class E (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	1.865
Class F (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	1.734
Class E (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	2.344
Class A (US\$) Shares (Dist)	30-Nov-17	01-Dec-17	2.383
Class B (US\$) Shares (Dist)	30-Nov-17	01-Dec-17	2.610
Class C (US\$) Shares (Dist)	30-Nov-17	01-Dec-17	2.823
Class E (GBP) Shares (Dist)	30-Nov-17	01-Dec-17	1.894
Class F (GBP) Shares (Dist)	30-Nov-17	01-Dec-17	1.767
Class E (US\$) Shares (Dist)	30-Nov-17	01-Dec-17	2.390
Class A (US\$) Shares (Dist)	31-Oct-17	01-Nov-17	2.315
Class B (US\$) Shares (Dist)	31-Oct-17	01-Nov-17	2.559
Class C (US\$) Shares (Dist)	31-Oct-17	01-Nov-17	2.773
Class E (GBP) Shares (Dist)	31-Oct-17	01-Nov-17	1.883
Class F (GBP) Shares (Dist)	31-Oct-17	01-Nov-17	1.745
Class E (US\$) Shares (Dist)	31-Oct-17	01-Nov-17	2.285

# Oasis Crescent Global Investment Fund (Ireland) plc

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Period Ended 30 September 2019

### Notes to the financial statements (continued)

#### 13. Distribution to unitholders (continued)

<b>Period Ended 30 September 2018 (continued)</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Low Equity Balanced Fund</b>			
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
Class A (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	2.547
Class B (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	6.618
Class B (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	5.675
Class C (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	10.260
Class C (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	8.811
Class E (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	5.543
Class A (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	3.212
Class B (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	7.699
Class B (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	6.384
Class C (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	11.500
Class C (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	9.530
Class D (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	0.000
Class D (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	0.000
Class E (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	0.000
Class E (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	6.224
Class F (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	0.000

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**Notes to the financial statements (continued)**

**13. Distribution to unitholders (continued)**

<b>Period Ended 30 September 2018 (continued)</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Global Medium Equity Balanced Fund</b>			
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
Class A (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	2.711
Class E (US\$) Shares (Dist)	31-Mar-18	03-Apr-18	5.808
Class A (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	2.419
Class D (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	0.000
Class D (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	0.000
Class E (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	0.000
Class E (US\$) Shares (Dist)	31-Dec-17	02-Jan-18	5.680
Class F (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	0.000
<b>Oasis Crescent Global Short Term Income Fund</b>			
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

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**13. Distribution to unitholders (continued)**

<b>Period Ended 30 September 2018 (continued)</b>	<b>Declaration Date</b>	<b>Reinvestment Date</b>	<b>Cents per share</b>
<b>Oasis Crescent Variable Balanced Fund</b>			
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
Class B (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	2.232
Class C (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	4.847
Class E (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	2.005
Class F (GBP) Shares (Dist)	31-Mar-18	03-Apr-18	1.998
Class A (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	0.000
Class B (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	1.929
Class C (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	5.296
Class E (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	1.050
Class F (GBP) Shares (Dist)	31-Dec-17	02-Jan-18	1.057

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**Notes to the financial statements (continued)**

**14. Cash and cash equivalents**

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

	30 September 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	10,972,765	3,201,032	2,821,772	3,746,824	169,224	385,340	488,171	160,403
Term deposits	16,860,384	1,749,994	1,520,734	3,172,119	-	-	8,392,041	2,025,496
	27,833,149	4,951,026	4,342,506	6,918,944	169,224	385,340	8,880,212	2,185,898

	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	15,232,191	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 30 September 2019, the Moody's credit rating of BNP Paribas Securities Services Dublin Branch is P-1 (31 March 2019: P-1).

**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 and Yousuf Mahomed 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 period and the management fee and performance fee payable at the financial period end:

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**Notes to the financial statements (continued)**

**15. Related-party transactions (continued)**

	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\$
<b>Period Ended 30 September 2019</b>								
Management fees	(2,788,833)	(1,777,398)	(610,365)	(78,939)	(153,497)	(120,430)	(15,942)	(32,262)
Accrued at the end of the Period	(452,688)	(286,346)	(101,084)	(13,571)	(24,589)	(19,271)	(2,679)	(5,148)
Performance fees	(44,521)	-	(4,401)	-	(12,601)	(27,519)	-	-
Accrued at the end of the Period	-	-	-	-	-	-	-	-
<b>Period Ended 30 September 2018</b>								
Management fees	(1,521,782)	(999,957)	(320,732)	(34,802)	(83,023)	(60,733)	(4,824)	(17,711)
Accrued at the end of the Period	(501,989)	(328,732)	(106,383)	(11,491)	(27,285)	(19,865)	(2,494)	(5,741)
Performance fees	(69,893)	(1,117)	(36,618)	-	(11,366)	(20,526)	-	(266)
Accrued at the end of the Period	(30,244)	-	(18,111)	-	(4,655)	(7,478)	-	-

**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 Crescent Global Investment Fund (Ireland) plc, a Company managed by the Manager.

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 period 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.

During the financial period ended 30 September 2019, the Directors' fees amounted to US\$95,011 (30 September 2018: US\$102,891). Director's fees payable at 30 September 2019 were US\$103,252 (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.

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15c. Investments in the Company by related parties

The following shareholders are related to the Company. These shareholders held redeemable participating shares in the Sub-Funds of the Company during the financial period as detailed below:

Period Ended 30 September 2019	<i>Number of shares</i>		
	<b>Balance at beginning of the Financial Year</b>	<b>Shares acquired /disposed</b>	<b>Balance at end of the Financial Year</b>
<b><u>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</u></b>			
<b><u>Shares (Dist)</u></b>			
Yousuf Mahomed	28,583	1,012	29,595
Oasis Crescent Global Investment Fund (Ireland) plc *	1,176	1	1,177
Adam Ebrahim	1,249	1	1,250
<b><u>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</u></b>			
<b><u>Shares (Acc)</u></b>			
Mylie Holdings Limited	1,118	-	1,118
<b><u>Investments in Oasis Crescent Global Equity Fund Class B (US\$)</u></b>			
<b><u>Shares (Dist)</u></b>			
Mylie Holdings Limited	174	1	175
<b><u>Investments in Oasis Crescent Global Equity Fund Class B (Euro)</u></b>			
<b><u>Shares (Acc)</u></b>			
Mylie Holdings Limited	1,606	-	1,606
<b><u>Investments in Oasis Crescent Global Equity Fund Class C (US\$)</u></b>			
<b><u>Shares (Dist)</u></b>			
Oasis Crescent Global Low Equity Balanced Fund	137,085	(8,182)	128,903
Oasis Crescent Global Medium Equity Balanced Fund	93,180	(4,352)	88,828
Mylie Holdings Limited	49,778	24,636	74,414
<b><u>Investments in Oasis Crescent Global Equity Fund Class D (US\$)</u></b>			
<b><u>Shares (Dist)</u></b>			
Kevin O'Doherty	647	1	648
Mylie Holdings Limited	78	-	78
<b><u>Investments in Oasis Crescent Global Equity Fund Class D (GBP)</u></b>			
<b><u>Shares (Acc)</u></b>			
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)**

	<i>Number of shares</i>		
	<b>Balance at beginning of the Financial Year</b>	<b>Shares acquired /disposed</b>	<b>Balance at end of the Financial Year</b>
<b>Period Ended 30 September 2019</b>			
<u><i>Investments in Oasis Crescent Global Equity Fund Class E (US\$)</i></u>			
<u><i>Shares (Dist)</i></u>			
Mylie Holdings Limited	37	1	38
<u><i>Investments in Oasis Crescent Global Equity Fund Class E (GBP)</i></u>			
<u><i>Shares (Dist)</i></u>			
Mylie Holdings Limited	443	3	446
Oasis Crescent Global Medium Equity Balanced Fund	28,045	268	28,313
Oasis Crescent Variable Balanced Fund	40,810	305	41,115
Oasis Crescent Global Low Equity Balanced Fund	23,973	179	24,152
<u><i>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</i></u>			
<u><i>Shares (Dist)</i></u>			
Mylie Holdings Limited	1,277	7	1,284
<u><i>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</i></u>			
<u><i>Shares (Acc)</i></u>			
Mylie Holdings Limited	1,177	-	1,177
<b>Year Ended 31 March 2019</b>			
<u><i>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</i></u>			
<u><i>Shares (Dist)</i></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><i>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</i></u>			
<u><i>Shares (Acc)</i></u>			
Mylie Holdings Limited	1,118	-	1,118
<u><i>Investments in Oasis Crescent Global Equity Fund Class B (US\$)</i></u>			
<u><i>Shares (Dist)</i></u>			
Mylie Holdings Limited	172	-	172
<u><i>Investments in Oasis Crescent Global Equity Fund Class B (Euro)</i></u>			
<u><i>Shares (Acc)</i></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 Year	Shares acquired /disposed	Balance at end of the Financial Year
<b>Year Ended 31 March 2019 (Continued)</b>			
<b><u>Investments in Oasis Crescent Global Equity Fund Class C (US\$)</u></b>			
<b><u>Shares (Dist)</u></b>			
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
<b><u>Investments in Oasis Crescent Global Equity Fund Class D (US\$)</u></b>			
<b><u>Shares (Dist)</u></b>			
Kevin O'Doherty	-	647	647
Mylie Holdings Limited	77	1	78
<b><u>Investments in Oasis Crescent Global Equity Fund Class D (GBP)</u></b>			
<b><u>Shares (Acc)</u></b>			
Mylie Holdings Limited	27	-	27
* Represents the Subscriber shares, refer to Note 12.			
<b><u>Investments in Oasis Crescent Global Equity Fund Class E (US\$)</u></b>			
<b><u>Shares (Dist)</u></b>			
Mylie Holdings Limited	37	-	37
Muhammed Nurulain Boda	1,321	(1,321)	-
<b><u>Investments in Oasis Crescent Global Equity Fund Class E (GBP)</u></b>			
<b><u>Shares (Dist)</u></b>			
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
<b><u>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</u></b>			
<b><u>Shares (Dist)</u></b>			
Mylie Holdings Limited	1,262	15	1,277
<b><u>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</u></b>			
<b><u>Shares (Acc)</u></b>			
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)

Period Ended 30 September 2019	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class A (US\$) Shares (Dist)</u></b>			
Yousuf Mahomed	31,688	2,137	33,825
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class A (US\$) Shares (Acc)</u></b>			
Mylie Holdings Limited	5,902	-	5,902
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class B (US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	348	4	352
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class C (US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	296,648	5,365	302,013
Oasis Crescent Global Low Equity Balanced Fund	343,510	6,212	349,722
Oasis Crescent Global Medium Equity Balanced Fund	213,153	3,855	217,008
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class D (US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	295	3	298
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class D (GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	82	1	83
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class E (GBP) Shares (Dist)</u></b>			
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	-	29,648	29,648
Oasis Crescent Global Medium Equity Balanced Fund	-	3,652	3,652
Mylie Holdings Limited	982	10	992
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class F (GBP) Shares (Acc)</u></b>			
Mylie Holdings Limited	1,762	-	1,762
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class F (GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	2,055	20	2,075

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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
<b>Year Ended 31 March 2019</b>			
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class A</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
Yousuf Mahomed	29,763	1,925	31,688
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class A</u></b>			
<b><u>(US\$) Shares (Acc)</u></b>			
Mylie Holdings Limited	5,902	-	5,902
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class B</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	338	10	348
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class C</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
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
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class D</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	289	6	295
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class D</u></b>			
<b><u>(GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	81	1	82
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class E</u></b>			
<b><u>(GBP) Shares (Dist)</u></b>			
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
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class F</u></b>			
<b><u>(GBP) Shares (Acc)</u></b>			
Mylie Holdings Limited	1,762	-	1,762
<b><u>Investments in Oasis Crescent Global Property Equity Fund Class F</u></b>			
<b><u>(GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	2,023	32	2,055

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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
<b>Period Ended 30 September 2019</b>			
<b><u>Investments in Oasis Crescent Global Income Fund Class A</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	123	2	125
Mylie Consultancy Services	20	9	29
Oasis Crescent Advisory Services UK Ltd	450	391	841
<b><u>Investments in Oasis Crescent Global Income Fund Class A</u></b>			
<b><u>(US\$) Shares (Acc)</u></b>			
Mylie Holdings Limited	4,550	-	4,550
<b><u>Investments in Oasis Crescent Global Income Fund Class A</u></b>			
<b><u>(EUR) Shares (Acc)</u></b>			
Oasis Global Management Company (Ireland) Ltd	30,887	-	30,887
<b><u>Investments in Oasis Crescent Global Income Fund Class B</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	612	10	622
<b><u>Investments in Oasis Crescent Global Income Fund Class C</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	477,366	(38,084)	439,282
Oasis Crescent Global Low Equity Balanced Fund	365,525	(40,908)	324,617
Oasis Crescent Global Medium Equity Balanced Fund	288,301	(19,392)	268,909
Mylie Consultancy Services Ltd	348	6	354
<b><u>Investments in Oasis Crescent Global Income Fund Class E</u></b>			
<b><u>(GBP) Shares (Dist)</u></b>			
Oasis Crescent Global Low Equity Balanced Fund	103,414	(3,530)	99,884
Oasis Crescent (UK) Ltd	34,448	551	34,999
Oasis Crescent Global Medium Equity Balanced Fund	63,313	(390)	62,923
Oasis Crescent Variable Balanced Fund	14,911	248	15,159
Mylie Consultancy Services	37	24	61
Mylie Holdings Limited	123	2	125
<b><u>Investments in Oasis Crescent Global Income Fund Class F</u></b>			
<b><u>(GBP) Shares (Acc)</u></b>			
Mylie Holdings Limited	1,468	-	1,468
<b><u>Investments in Oasis Crescent Global Income Fund Class E</u></b>			
<b><u>(USD) Shares (Dist)</u></b>			
Mylie Holdings Limited	96	2	98
<b><u>Investments in Oasis Crescent Global Income Fund Class F</u></b>			
<b><u>(GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	1,677	26	1,703

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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
<b>Year Ended 31 March 2019</b>			
<b><u>Investments in Oasis Crescent Global Income Fund Class A</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	116	3	119
Mylie Consultancy Services	-	20	20
Oasis Crescent Advisory Services UK Ltd	-	450	450
<b><u>Investments in Oasis Crescent Global Income Fund Class A</u></b>			
<b><u>(US\$) Shares (Acc)</u></b>			
Mylie Holdings Limited	4,550	-	4,550
<b><u>Investments in Oasis Crescent Global Income Fund Class A</u></b>			
<b><u>(EUR) Shares (Acc)</u></b>			
Oasis Global Management Company (Ireland) Ltd	38,201	(7,314)	30,887
<b><u>Investments in Oasis Crescent Global Income Fund Class B</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	592	20	612
<b><u>Investments in Oasis Crescent Global Income Fund Class C</u></b>			
<b><u>(US\$) Shares (Dist)</u></b>			
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
<b><u>Investments in Oasis Crescent Global Income Fund Class E</u></b>			
<b><u>(GBP) Shares (Dist)</u></b>			
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
<b><u>Investments in Oasis Crescent Global Income Fund Class F</u></b>			
<b><u>(GBP) Shares (Acc)</u></b>			
Mylie Holdings Limited	1,468	-	1,468
<b><u>Investments in Oasis Crescent Global Income Fund Class E</u></b>			
<b><u>(USD) Shares (Dist)</u></b>			
Mylie Holdings Limited	94	2	96
<b><u>Investments in Oasis Crescent Global Income Fund Class F</u></b>			
<b><u>(GBP) Shares (Dist)</u></b>			
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)

Period Ended 30 September 2019	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	3,214	10	3,224
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Acc)</i></u>			
Mylie Holdings Limited	3,213	-	3,213
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Acc)</i></u>			
Mylie Holdings Limited	5,000	-	5,000
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	5,676	44	5,720
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (EUR) Shares (Acc)</i></u>			
Mylie Holdings Limited	2,506	-	2,506
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class C (US\$) Shares (Acc)</i></u>			
Mylie Holdings Limited	11,923	-	11,923
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Acc)</i></u>			
Mylie Consultancy Services Ltd	41,622	-	41,622
Mylie Holdings Limited	5,000	-	5,000
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	39,493	180	39,673
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class E (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	88	1	89
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	1,364	5	1,369
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Acc)</i></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><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	3,195	19	3,214
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Acc)</i></u>			
Mylie Holdings Limited	3,213	-	3,213
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Acc)</i></u>			
Mylie Holdings Limited	5,000	-	5,000
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	5,585	91	5,676
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (EUR) Shares (Acc)</i></u>			
Mylie Holdings Limited	2,506	-	2,506
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class C (US\$) Shares (Acc)</i></u>			
Mylie Holdings Limited	11,923	-	11,923
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Dist)</i></u>			
Mylie Consultancy Services Ltd	41,622	-	41,622
Mylie Holdings Limited	5,000	-	5,000
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	39,230	263	39,493
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class E (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	87	1	88
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	1,361	3	1,364
<u><i>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Acc)</i></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)

Period Ended 30 September 2019	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
<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	19	9,213
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	71,331	505	71,836
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	333	-	333
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	1,465	2	1,467
<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

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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
<b>Year Ended 31 March 2019</b>			
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class A</i></u>			
<u><i>(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</i></u>			
<u><i>(US\$) Shares (Acc)</i></u>			
Mylie Holdings Limited	83	-	83
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class D</i></u>			
<u><i>(US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	9,568	(374)	9,194
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E</i></u>			
<u><i>(US\$) Shares (Dist)</i></u>			
Mylie Holdings Limited	62,482	8,849	71,331
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E</i></u>			
<u><i>(GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	333	-	333
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F</i></u>			
<u><i>(GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	1,465	-	1,465
<u><i>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F</i></u>			
<u><i>(GBP) Shares (Acc)</i></u>			
Mylie Holdings Limited	1,407	(495)	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)

Period Ended 30 September 2019	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class A (US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	49,948	635	50,583
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class C (US\$) Shares (Dist)</u></b>			
Oasis Crescent Global Low Equity Balanced Fund	4,257,407	(356,278)	3,901,129
Mylie Holdings Limited	2,029,935	(226,214)	1,803,721
Oasis Crescent Global Medium Equity Balanced Fund	3,393,171	(72,143)	3,321,028
Mylie Holdings Trust	28	1	29
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class E (US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	1,046	13	1,059
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Dist)</u></b>			
Oasis Crescent Global Low Equity Balanced Fund	760,421	10,138	770,559
Oasis Crescent Variable Balanced Fund	178,327	2,378	180,705
Oasis Crescent (UK) Ltd	339,406	4,321	343,727
Oasis Crescent Global Medium Equity Balanced Fund	391,824	(35,972)	355,852
Mylie Holdings Limited	158,411	2,017	160,428
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Acc)</u></b>			
Mylie Holdings Limited	14,825	-	14,825
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Acc)</u></b>			
Mylie Holdings Limited	1,000	-	1,000
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Dist)</u></b>			
Mylie Holdings Limited	1,067	14	1,081

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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
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class A (US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	-	49,948	49,948
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class C (US\$) Shares (Dist)</u></b>			
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
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class E (US\$) Shares (Dist)</u></b>			
Mylie Holdings Limited	-	94,779,478	94,779,478
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Dist)</u></b>			
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
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Acc)</u></b>			
Mylie Holdings Limited	-	14,825	14,825
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Acc)</u></b>			
Mylie Holdings Limited	-	1,000	1,000
<b><u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Dist)</u></b>			
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>		
	<b>Balance at beginning of the Financial Year</b>	<b>Shares acquired /disposed</b>	<b>Balance at end of the Financial Year</b>
<b>Period Ended 30 September 2019</b>			
<b><u>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	1,348	2	1,350
<b><u>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Acc)</u></b>			
Mylie Holdings Limited	1,320	-	1,320
<b><u>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	1,367	7	1,374
<b><u>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Acc)</u></b>			
Mylie Holdings Limited	1,320	-	1,320
<b><u>Investments in Oasis Crescent Variable Balanced Fund Class C (GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	214,332	2,202	216,534
<b><u>Investments in Oasis Crescent Variable Balanced Fund Class E (GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	1,365	7	1,372
<b><u>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Dist)</u></b>			
Mylie Holdings Limited	1,365	7	1,372
<b><u>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Acc)</u></b>			
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)

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><i>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	1,346	2	1,348
<u><i>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Acc)</i></u>			
Mylie Holdings Limited	1,320	-	1,320
<u><i>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	1,353	14	1,367
<u><i>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Acc)</i></u>			
Mylie Holdings Limited	1,320	-	1,320
<u><i>Investments in Oasis Crescent Variable Balanced Fund Class C (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	210,053	4,279	214,332
<u><i>Investments in Oasis Crescent Variable Balanced Fund Class E (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	1,352	13	1,365
<u><i>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Dist)</i></u>			
Mylie Holdings Limited	1,352	13	1,365
<u><i>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Acc)</i></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 Company held investments in parties related to the Company during the financial period as follows:

	<b>30 September</b>	<b>31 March 2019</b>
	<b>2019</b>	
<b>Investments held by Oasis Crescent Global Low Equity Balanced Fund</b>		
<i>Oasis Global Investment Fund (Ireland) plc</i>		
<i>Number of shares</i>		
Balance at beginning of the financial period	-	4,738,561
Shares acquired/disposed	-	(4,738,561)
Balance at end of the financial period	-	-
<i>Investment in Oasis Crescent Global Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial period	468,939	480,085
Shares acquired/disposed	(44,437)	(11,147)
Balance at end of the financial period	424,501	468,939
<i>Investment in Oasis Crescent Global Property Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial period	343,510	303,750
Shares acquired/disposed	6,212	39,760
Balance at end of the financial period	349,722	343,510
<i>Investment in Oasis Crescent Global Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial period	161,058	167,700
Shares acquired/disposed	(8,003)	(6,642)
Balance at end of the financial period	153,055	161,058
<b>Oasis Crescent Global Short Term Income Fund</b>		
<i>Number of shares</i>		
Balance at beginning of the financial period	5,017,828	-
Shares acquired/disposed	(346,141)	5,017,828
Balance at end of the financial period	4,671,687	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**

	<b>30 September</b>	
	<b>2019</b>	<b>31 March 2019</b>
<b>Investments held by Oasis Crescent Global Medium Equity Balanced Fund</b>		
<i>Oasis Global Investment Fund (Ireland) plc</i>		
<i>Number of shares</i>		
Balance at beginning of the financial period	-	3,408,378
Shares acquired/disposed	-	(3,408,378)
Balance at end of the financial period	-	-
<i>Oasis Crescent Global Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial period	351,613	341,256
Shares acquired/disposed	(19,782)	10,357
Balance at end of the financial period	331,831	351,613
<b>Investments held by Oasis Crescent Global Medium Equity Balanced Fund (continued)</b>		
<i>Oasis Crescent Global Property Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial period	216,761	208,760
Shares acquired/disposed	3,898	8,001
Balance at end of the financial period	220,659	216,761
<i>Oasis Crescent Global Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial period	121,225	119,014
Shares acquired/disposed	(4,084)	2,211
Balance at end of the financial period	117,141	121,225
<b>Oasis Crescent Global Short Term Income Fund</b>		
<i>Number of shares</i>		
Balance at beginning of the financial period	3,784,995	-
Shares acquired/disposed	(108,114)	3,784,995
Balance at end of the financial period	3,676,880	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

	<b>30 September</b>	<b>31 March 2019</b>
	<b>2019</b>	<b>2019</b>
<b>Investments held by Oasis Crescent Variable Balanced Fund</b>		
<b><i>Oasis Global Investment Fund (Ireland) plc</i></b>		
<i>Number of shares</i>		
Balance at beginning of the financial period	(174,289)	174,289
Shares acquired/disposed	174,289	(174,289)
Balance at end of the financial period	-	-
<b><i>Oasis Crescent Global Income Fund</i></b>		
<i>Number of shares</i>		
Balance at beginning of the financial period	14,911	14,436
Shares acquired/disposed	247	476
Balance at end of the financial period	15,159	14,911
<b><i>Oasis Crescent Global Property Equity Fund</i></b>		
<i>Number of shares</i>		
Balance at beginning of the financial period	29,296	28,846
Shares acquired/disposed	351	450
Balance at end of the financial period	29,647	29,296
<b><i>Oasis Crescent Global Equity Fund</i></b>		
<i>Number of shares</i>		
Balance at beginning of the financial period	40,810	36,184
Shares acquired/disposed	304	4,626
Balance at end of the financial period	41,115	40,810
<b><i>Oasis Crescent Global Short Term Income Fund</i></b>		
<i>Number of shares</i>		
Balance at beginning of the financial period	178,327	-
Shares acquired/disposed	2,377	178,327
Balance at end of the financial period	180,705	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:

	<b>30 September 2019</b>	<b>31 March 2019</b>
Australian Dollar	1.4820	1.4090
Canadian Dollar	1.3241	1.3367
Euro	0.9170	0.8912
Great British Pound	0.8136	0.7695
Hong Kong Dollar	0.0000	7.8499
Japanese Yen	108.1500	110.7700
Korean Won	1199.0800	1137.8100
Singapore Dollar	1.3829	1.3552
South African Rand	15.1706	14.4213

**17. Depository and Trustee fees**

**The Depository**

BNP Paribas Securities Services Dublin Branch (the “Custodian”), has been appointed to act as the Custodian of the Company’s assets pursuant to the Custodian Services Agreement. For services rendered the Custodian 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 period ended 30 September 2019, custodian and trustee fees amounted to US\$99,530 (30 September 2018: US\$113,093). Custodian and trustee fees payable at 30 September 2019 were US\$84,636 (31 March 2019: US\$42,138).

**18. Statutory audit fee**

During the financial period ended 30 September 2019, statutory audit fee amounted to US\$22,874 (30 September 2018: US\$21,494). No other fees were paid to the statutory auditors for other assurance services, tax advisory services or other non-audit services.

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**Notes to the financial statements (continued)**

**19. Net asset value per share**

	Currency	NAV per share post WHT allowance 30 September 2019	Dealing NAV per share 30 September 2019	NAV per share post WHT allowance 31 March 2019	Dealing NAV per share 31 March 2019
<b>Oasis Crescent Global Equity Fund</b>					
Class A (US\$) Shares (Dist)	US\$	30.109	30.143	30.228	30.261
Class A (US\$) Shares (Acc)	US\$	30.748	30.781	30.753	30.786
Class B (US\$) Shares (Dist)	US\$	30.521	30.554	30.638	30.671
Class B (EUR) Shares (Acc)	EUR	33.144	33.177	32.991	33.025
Class C (US\$) Shares (Dist)	US\$	30.312	30.345	30.427	30.461
Class D (US\$) Shares (Dist)	US\$	29.541	29.574	29.654	29.687
Class D (GBP) Shares (Acc)	GBP	30.890	30.923	30.818	30.851
Class E (US\$) Shares (Dist)	US\$	29.204	29.237	29.315	29.349
Class E (GBP) Shares (Dist)	GBP	30.036	30.069	30.151	30.184
Class F (GBP) Shares (Dist)	GBP	30.089	30.122	30.204	30.238
Class F (GBP) Shares (Acc)	GBP	32.417	32.450	32.260	32.294
<b>Oasis Crescent Global Property Equity Fund</b>					
Class A (US\$) Shares (Dist)	US\$	8.969	8.978	8.902	8.911
Class A (US\$) Shares (Acc)	US\$	10.037	10.047	9.876	9.885
Class B (US\$) Shares (Dist)	US\$	8.990	8.999	8.923	8.931
Class C (US\$) Shares (Dist)	US\$	9.009	9.018	8.941	8.950
Class D (US\$) Shares (Dist)	US\$	8.975	8.984	8.908	8.917
Class D (GBP) Shares (Dist)	GBP	8.959	8.968	8.892	8.901
Class E (US\$) Shares (Dist)	US\$	8.962	8.971	8.895	8.903
Class E (GBP) Shares (Dist)	GBP	8.991	9.000	8.923	8.932
Class F (GBP) Shares (Dist)	GBP	8.993	9.003	8.926	8.934
Class F (GBP) Shares (Acc)	GBP	10.149	10.158	9.975	9.983
<b>Oasis Crescent Global Income Fund</b>					
Class A (US\$) Shares (Dist)	US\$	10.833	10.833	10.555	10.555
Class A (US\$) Shares (Acc)	US\$	12.744	12.744	12.236	12.237
Class A (EUR) Shares (Acc)	EUR	13.139	13.139	12.584	12.584
Class B (US\$) Shares (Dist)	US\$	10.713	10.713	10.438	10.438
Class C (US\$) Shares (Dist)	US\$	10.830	10.830	10.552	10.552
Class E (US\$) Shares (Dist)	US\$	10.840	10.840	10.561	10.562
Class E (GBP) Shares (Dist)	GBP	10.823	10.823	10.545	10.545
Class F (GBP) Shares (Dist)	GBP	10.841	10.841	10.563	10.563
Class F (GBP) Shares (Acc)	GBP	12.603	12.603	12.102	12.102
<b>Oasis Crescent Global Low Equity Balanced Fund</b>					
Class A (US\$) Shares (Dist)	US\$	12.027	12.028	12.019	12.020
Class A (US\$) Shares (Acc)	US\$	12.396	12.397	12.350	12.352
Class B (US\$) Shares (Dist)	US\$	12.131	12.132	12.122	12.124
Class B (US\$) Shares (Acc)	US\$	13.936	13.937	13.815	13.817
Class B (GBP) Shares (Dist)	GBP	19.796	19.798	19.782	19.784
Class B (GBP) Shares (Acc)	GBP	22.739	22.740	22.542	22.543
Class B (EUR) Shares (Acc)	EUR	17.121	17.122	16.973	16.974

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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
Currency	30 September 2019	30 September 2019	31 March 2019	31 March 2019	31 March 2019
<b>Oasis Crescent Global Low Equity Balanced Fund</b>					
Class C (US\$) Shares (Dist)	US\$	12.134	12.136	12.125	12.127
Class C (US\$) Shares (Acc)	US\$	14.974	14.976	14.771	14.772
Class C (GBP) Shares (Dis)	GBP	19.801	19.802	19.786	19.787
Class C (GBP) Shares (Acc)	GBP	24.437	24.439	24.105	24.107
Class D (US\$) Shares (Acc)	US\$	12.452	12.454	12.383	12.384
Class D (GBP) Shares (Dist)	GBP	18.975	18.976	18.962	18.963
Class D (US\$) Shares (Dist)	US\$	11.929	11.930	11.920	11.922
Class D (GBP) Shares (Acc)	GBP	19.707	19.709	19.639	19.640
Class E (US\$) Shares (Dist)	US\$	11.826	11.828	11.818	11.819
Class E (GBP) Shares (Dist)	GBP	19.162	19.164	19.149	19.150
Class F (GBP) Shares (Dist)	GBP	12.007	12.009	12.000	12.001
Class F (GBP) Shares (Acc)	GBP	12.607	12.608	12.547	12.549
<b>Oasis Crescent Global Medium Equity Balanced Fund</b>					
Class A (US\$) Shares (Dist)	US\$	12.622	12.624	12.638	12.640
Class A (US\$) Shares (Acc)	US\$	12.933	12.935	12.922	12.924
Class D (US\$) Shares (Dist)	US\$	12.378	12.380	12.394	12.395
Class D (US\$) Shares (Acc)	US\$	12.895	12.897	12.852	12.854
Class D (GBP) Shares (Dist)	GBP	19.104	19.105	19.128	19.130
Class E (US\$) Shares (Dist)	US\$	12.328	12.330	12.343	12.345
Class E (GBP) Shares (Dist)	GBP	20.385	20.387	20.410	20.412
Class E (GBP) Shares (Acc)	GBP	13.240	13.242	13.163	13.165
Class E (US\$) Shares (Acc)	US\$	12.516	12.518	12.443	12.445
Class F (GBP) Shares (Dist)	GBP	12.565	12.566	12.580	12.582
Class F (GBP) Shares (Acc)	GBP	13.078	13.080	13.068	13.070
<b>Oasis Crescent Global Short Term Income Fund</b>					
CLASS A (US\$) SHARES (DIST)	US\$	0.984	0.984	0.978	0.978
CLASS C (US\$) SHARES (DIST)	US\$	0.979	0.979	0.974	0.974
CLASS F (GBP) SHARES (DIST)	GBP	0.997	0.997	0.992	0.992
CLASS F (GBP) SHARES (ACC)	GBP	1.052	1.052	1.033	1.033
CLASS F (USD) SHARES (DIST)	US\$	0.979	0.979	0.974	0.974
CLASS F (USD) SHARES (ACC)	US\$	1.059	1.059	1.040	1.040
CLASS E (USD) SHARES (DIST)	US\$	0.984	0.984	0.979	0.979
<b>Oasis Crescent Variable Balanced Fund</b>					
Class A (GBP) Shares (Dist)	GBP	9.606	9.606	9.630	9.630
Class A (GBP) Shares (Acc)	GBP	9.822	9.822	9.836	9.836
Class B (GBP) Shares (Dist)	GBP	9.725	9.725	9.748	9.748
Class B (GBP) Shares (Acc)	GBP	10.145	10.145	10.108	10.108
Class C (GBP) Shares (Dist)	GBP	9.724	9.724	9.746	9.746
Class E (GBP) Shares (Dist)	GBP	9.725	9.725	9.747	9.747
Class F (GBP) Shares (Dist)	GBP	9.726	9.726	9.748	9.748
Class F (GBP) Shares (Acc)	GBP	10.134	10.134	10.097	10.097

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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 WHT allowance 30 September 2019	Dealing NAV 30 September 2019	NAV post WHT allowance 31 March 2019	Dealing NAV 31 March 2019
<b>Oasis Crescent Global Equity Fund</b>					
Class A (US\$) Shares (Dist)	US\$	18,709,857	18,730,452	19,172,668	19,193,932
Class A (US\$) Shares (Acc)	US\$	35,825,458	35,864,072	36,052,613	36,091,916
Class B (US\$) Shares (Dist)	US\$	10,231,321	10,242,431	11,594,156	11,606,843
Class B (EUR) Shares (Acc)	EUR	113,628	113,742	52,977	53,031
Class C (US\$) Shares (Dist)	US\$	9,377,929	9,388,182	9,040,066	9,050,026
Class D (US\$) Shares (Dist)	US\$	142,678,263	142,838,336	154,353,761	154,528,266
Class D (GBP) Shares (Acc)	GBP	201,639	201,856	510,897	511,453
Class E (US\$) Shares (Dist)	US\$	6,307,494	6,314,652	6,532,220	6,539,690
Class E (GBP) Shares (Dist)	GBP	3,848,760	3,853,007	3,986,880	3,991,313
Class F (GBP) Shares (Dist)	GBP	308,093	308,432	289,322	289,643
Class F (GBP) Shares (Acc)	GBP	980,105	981,107	1,034,102	1,035,177
<b>Oasis Crescent Global Property Equity Fund</b>					
Class A (US\$) Shares (Dist)	US\$	6,332,098	6,338,584	5,884,708	5,890,310
Class A (US\$) Shares (Acc)	US\$	10,461,416	10,470,991	10,431,111	10,440,060
Class B (US\$) Shares (Dist)	US\$	31,303,987	31,335,977	30,669,413	30,698,538
Class C (US\$) Shares (Dist)	US\$	7,950,812	7,958,920	7,750,995	7,758,341
Class D (US\$) Shares (Dist)	US\$	34,183,106	34,218,097	34,967,365	35,000,626
Class D (GBP) Shares (Dist)	GBP	64,111	64,176	63,101	63,161
Class E (US\$) Shares (Dist)	US\$	5,288,890	5,294,312	5,177,092	5,182,023
Class E (GBP) Shares (Dist)	GBP	1,801,386	1,803,227	1,786,688	1,788,385
Class F (GBP) Shares (Dist)	GBP	295,229	295,531	395,182	395,558
Class F (GBP) Shares (Acc)	GBP	510,117	510,579	545,146	545,609
<b>Oasis Crescent Global Income Fund</b>					
Class A (US\$) Shares (Dist)	US\$	21,090,845	21,091,091	20,085,857	20,086,132
Class A (US\$) Shares (Acc)	US\$	5,620,118	5,620,173	4,561,542	4,561,596
Class A (EUR) Shares (Acc)	EUR	405,820	405,824	388,698	388,703
Class B (US\$) Shares (Dist)	US\$	6,667	6,667	6,391	6,392
Class C (US\$) Shares (Dist)	US\$	11,411,086	11,411,219	12,152,557	12,152,723
Class E (US\$) Shares (Dist)	US\$	2,892,032	2,892,066	2,317,744	2,317,776
Class E (GBP) Shares (Dist)	GBP	2,843,487	2,843,520	2,704,993	2,705,030
Class F (GBP) Shares (Dist)	GBP	430,475	430,481	394,901	394,906
Class F (GBP) Shares (Acc)	GBP	1,461,868	1,461,883	1,132,093	1,132,106
<b>Oasis Crescent Global Low Equity Balanced Fund</b>					
Class A (US\$) Shares (Dist)	US\$	38,774	38,779	38,633	38,638
Class A (US\$) Shares (Acc)	US\$	195,442	195,464	248,485	248,514
Class B (US\$) Shares (Acc)	US\$	69,679	69,686	69,076	69,083
Class B (GBP) Shares (Acc)	GBP	105,615	105,621	110,224	110,231
Class B (US\$) Shares (Dist)	US\$	69,394	69,402	68,801	68,809
Class B (GBP) Shares (Dist)	GBP	68,378	68,383	67,794	67,799
Class B (EUR) Shares (Acc)	EUR	42,904	42,907	42,532	42,536

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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 WHT	Dealing NAV	NAV post WHT	Dealing NAV
		allowance		allowance	
		30 September 2019	30 September 2019	31 March 2019	31 March 2019
<b>Oasis Crescent Global Low Equity Balanced Fund</b>					
Class C (US\$) Shares (Dist)	US\$	74,410	74,418	73,411	73,420
Class C (US\$) Shares (Acc)	US\$	178,542	178,558	176,113	176,130
Class C (GBP) Shares (Dis)	GBP	73,295	73,300	72,311	72,316
Class C (GBP) Shares (Acc)	GBP	73,785	73,789	72,781	72,786
Class D (US\$) Shares (Acc)	US\$	854,698	854,794	870,370	870,469
Class D (US\$) Shares (Dist)	US\$	11,142,318	11,143,622	11,798,498	11,799,896
Class D (GBP) Shares (Acc)	GBP	170,791	170,804	189,605	189,619
Class D (GBP) Shares (Dist)	GBP	356,526	356,552	355,910	355,936
Class E (US\$) Shares (Dist)	US\$	7,841,711	7,842,636	8,036,046	8,037,006
Class E (GBP) Shares (Dist)	GBP	1,600,297	1,600,414	1,790,501	1,790,633
Class F (GBP) Shares (Dist)	GBP	22,735	22,737	147,111	147,128
Class F (GBP) Shares (Acc)	GBP	829,161	829,253	835,210	835,304
<b>Oasis Crescent Global Medium Equity Balanced Fund</b>					
Class A (US\$) Shares Dist	US\$	1,126,948	1,127,109	1,424,691	1,424,880
Class A (US\$) Shares (Acc)	US\$	890,807	890,932	873,977	874,090
Class D (US\$) Shares Dist	US\$	5,738,052	5,738,890	5,757,999	5,758,779
Class D (US\$) Shares (Acc)	US\$	279,516	279,555	428,690	428,746
Class D (GBP) Shares Dist	GBP	228,254	228,276	283,725	283,750
Class E (US\$) Shares (Dist)	US\$	6,206,168	6,207,077	6,029,433	6,030,253
Class E (GBP) Shares Dist	GBP	1,880,050	1,880,217	2,087,944	2,088,116
Class E (GBP) Shares (Acc)	GBP	6,559	6,559	6,520	6,521
Class E (US\$) Shares (Acc)	US\$	5,114	5,115	5,084	5,085
Class F (GBP) Shares (Dist)	GBP	344,690	344,740	46,672	46,678
Class F (GBP) Shares (Acc)	GBP	1,683,978	1,684,211	1,973,906	1,974,159
<b>Oasis Crescent Global Short Term Income Fund</b>					
CLASS A (US\$) SHARES (DIST)	US\$	1,103,326	1,103,326	1,083,387	1,083,387
CLASS C (US\$) SHARES (DIST)	US\$	8,838,517	8,838,517	9,426,581	9,426,581
CLASS F (GBP) SHARES (DIST)	GBP	1,867,321	1,867,321	1,814,479	1,814,479
CLASS F (GBP) SHARES (ACC)	GBP	776,832	776,832	596,650	596,650
CLASS F (USD) SHARES (DIST)	US\$	1,058	1,058	1,039	1,039
CLASS F (USD) SHARES (ACC)	US\$	6,277	6,277	6,164	6,164
CLASS E (USD) SHARES (DIST)	US\$	7,229,544	7,229,544	6,925,221	6,925,221
<b>Oasis Crescent Variable Balanced Fund</b>					
Class A (GBP) Shares (Dist)	GBP	907,026	907,037	908,285	908,285
Class A (GBP) Shares (Acc)	GBP	18,930	18,931	18,956	18,956
Class B (GBP) Shares (Dist)	GBP	13,360	13,361	13,321	13,321
Class B (GBP) Shares (Acc)	GBP	13,391	13,391	13,343	13,343
Class C (GBP) Shares (Dist)	GBP	2,287,784	2,287,813	2,267,754	2,267,754
Class E (GBP) Shares (Dist)	GBP	1,983,933	1,983,958	2,089,413	2,089,413
Class F (GBP) Shares (Dist)	GBP	305,770	305,774	252,508	252,508
Class F (GBP) Shares (Acc)	GBP	976,379	976,391	884,040	884,040

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

**19. Net asset value per share (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.

**20. Allowance for withholding tax receivable**

Withholding tax is only recoverable over a 5 year period, after which the balance becomes irrecoverable from the relevant tax authorities. We calculated a 55.00% (31 March 2019: 49.50%) recovery rate for the withholding tax based on the 30 September 2019 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 45.00% (31 March 2019: 50.50%) of the withholding tax receivable as at 30 September 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	797,289	563,828	220,538	1,166	5,922	5,654	-	181
Allowance for withholding tax receivable								
Opening balance as at 1 April 2019	(369,281)	(271,628)	(91,809)	(589)	(2,839)	(2,416)	-	-
Current year adjustment to allowance	10,501	17,905	(7,433)	64	174	(128)	-	(82)
Closing balance as at 30 September 2019	(358,780)	(253,723)	(99,242)	(525)	(2,665)	(2,544)	-	(82)

**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 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
- 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.

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**Notes to the financial statements (continued)**

**22. Offsetting**

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

**23. Commitments and contingent liabilities**

As at 30 September 2019, the Company did not have any significant commitments or contingent liabilities.

**24. Subsequent events**

There have been no significant events subsequent to the financial period ended 30 September 2019 up to the date of approval of the financial statements by the Board of Directors.

**25. Approval of interim financial statements**

The financial statements were authorised for issue by the Board of Directors on 13 November 2019.



**Oasis Crescent Global Investment Fund (Ireland) plc**  
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**Schedule of Assets by Geographic Area**

**OASIS CRESCENT GLOBAL EQUITY FUND**

Transferable Securities admitted to official stock exchange listing

Country	Level	30 September 2019			31 March 2019		
		No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
<b>AUSTRIA</b>			6,974,944	3.05%		7,267,878	3.00%
Mayr-Melnhof Karton AG	1	57,935	6,974,944	3.05%	57,935	7,267,878	3.00%
<b>AUSTRALIA</b>			4,285,208	1.88%		6,102,435	2.52%
JUPITER MINES LIMITED	1	16,283,789	4,285,208	1.88%	25,289,209	6,102,435	2.52%
<b>FRANCE</b>			7,528,963	3.29%		8,011,438	3.30%
Total SA	1	144,180	7,528,963	3.29%	144,180	8,011,438	3.30%
<b>GERMANY</b>			8,817,353	3.86%		7,843,620	3.23%
Adidas AG	1	9,380	2,914,756	1.28%	9,380	2,282,902	0.94%
Henkel KGAA	1	64,745	5,902,598	2.58%	58,509	5,560,718	2.29%
<b>CHINA</b>			4,290,453	1.88%		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	4,290,453	1.88%	-	-	0.00%
JD.COM INC-ADR	1	-	-	0.00%	97,864	2,950,600	1.22%
<b>IRELAND</b>			2,681,636	1.17%		2,415,125	1.00%
CRH PLC	1	77,843	2,681,636	1.17%	77,843	2,415,125	1.00%
<b>JAPAN</b>			7,189,945	3.15%		5,926,522	2.44%
KDDI Corp	1	275,254	7,189,945	3.15%	275,254	5,926,522	2.44%
<b>SAUDI ARABIA</b>			5,463,908	2.39%		2,258,895	0.49%
ISDB 2.843 04252024CORP	1	3,002,000	3,099,025	1.36%	-	-	0.00%
ISDB 3.1 03152023CORP	1	1,050,000	1,087,244	0.48%	1,050,000	1,061,655	0.44%
KSA Sukuk Ltd 3.628 20042027 Corp	1	1,200,000	1,277,640	0.56%	1,200,000	1,197,240	0.49%
<b>UNITED ARAB EMIRATES</b>			2,716,879	1.19%		1,056,972	0.44%
EMIRAT2		523,439	534,609	0.23%	554,229	551,957	0.23%
KHDRWY 2.471 31032025		585,647	566,783	0.25%	554,229	551,957	100.23%
DP WORLD CRESCENT LTD 3.908 31052023	1	1,565,000	1,615,487	0.71%	500,000	505,015	0.21%

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

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

#### OASIS CRESCENT GLOBAL EQUITY FUND (continued)

##### Transferable Securities admitted to official stock exchange listing (continued)

Country	30 September 2019				31 March 2019		
	Level	No. of shares	Market Value		No. of shares	Market Value US\$	% of net assets
			US\$	% of net assets			
<b>SOUTH AFRICA</b>			9,895,446	4.33%		10,295,311	4.24%
Oasis Crescent Prop Fund	1	1,211,646	1,697,196	0.74%	1,183,801	1,723,827	0.71%
GEMFIELDS GROUP LTD	1	15,319,697	1,656,118	0.73%	15,319,697	1,986,495	0.82%
RCL Foods Ltd	1	3,505,858	2,230,072	0.98%	3,505,858	3,281,887	1.35%
ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1	4,284,000	4,312,060	1.89%	3,300,000	3,303,102	1.36%
<b>TURKEY</b>			708,982	0.31%		684,202	0.28%
KFINKK 5.136 02112021 KT KIRA SERT VARLIK	1	700,000	708,982	0.31%	700,000	684,202	0.28%
<b>UNITED KINGDOM</b>			19,086,486	8.35%		21,975,823	9.06%
CONNECT GROUP PLC	1	-	-	0.00%	724,847	357,949	0.15%
GLAXOSMITHKLINE	1	251,314	5,388,918	2.36%	251,314	5,215,051	2.15%
KINGFISHER PLC	1	707,939	1,799,432	0.79%	707,939	2,160,157	0.89%
PERSIMMON PLC	1	99,068	2,642,300	1.16%	99,068	2,793,730	1.15%
SPIRE HEALTHCARE GROUP PLC	1	1,089,329	1,494,212	0.65%	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	1,145,519	0.50%	575,305	1,045,193	0.43%
WH Smith PLC	1	270,904	6,616,104	2.89%	270,904	7,470,543	3.08%
<b>UNITED STATES</b>			142,733,541	62.44%		154,466,881	63.67%
APPLE INC	1	36,866	8,256,878	3.61%	36,866	7,002,697	2.89%
AT & T Inc	1	286,452	10,839,344	4.74%	286,452	8,983,135	3.70%
ANTHEM INC	1	29,367	7,051,017	3.09%	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	3,097,189	1.36%	74,398	3,420,820	0
ChevronTexaco Corp Com	1	57,454	6,814,044	2.98%	57,454	7,077,184	2.92%
CISCO SYSTEMS INC	1	122,729	6,064,040	2.65%	156,513	8,450,137	3.48%
CVS CAREMARK CORP	1	107,387	6,772,898	2.96%	107,387	5,791,381	2.39%
EXXON MOBIL CORP	1	30,755	2,171,611	0.95%	30,755	2,485,004	1.02%
Gannett Co	1	-	-	0.00%	244,911	2,581,362	1.06%
GAP INC	1	91,951	1,596,269	0.70%	91,951	2,407,277	0.99%
ALPHABET INC-CL A	1	5,420	6,618,579	2.90%	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	2,013,069	0.88%	106,399	2,067,333	0.85%
Hewlett Packard Enterpris	1	194,918	2,956,906	1.29%	194,918	3,007,585	1.24%
Intl Business Machines Co	1	40,678	5,915,395	2.59%	40,678	5,739,666	2.37%
INTEL CORP	1	53,401	2,751,754	1.20%	53,401	2,867,634	1.18%
Johnson & Johnson	1	82,458	10,668,416	4.67%	82,458	11,526,804	4.75%
Microsoft Corporation	1	76,259	10,602,289	4.64%	106,438	12,553,298	5.17%
ORACLE CORPORATION	1	141,689	7,797,146	3.41%	154,413	8,293,522	3.42%
Pfizer Inc	1	258,968	9,304,720	4.07%	258,968	10,998,371	4.53%
SAMSUNG ELECTR-GDR	1	7,371	7,503,678	3.28%	7,371	7,230,951	2.98%
TEGNA INC	1	-	-	0.00%	277,487	3,912,567	1.61%
Verizon Communications	1	190,912	11,523,448	5.04%	198,595	11,742,922	4.84%
FACEBOOK INC-A	1	35,883	6,390,045	2.80%	35,883	5,981,337	2.47%
WALGREENS BOOTS ALLIANCE INC	1	108,928	6,024,808	2.64%	108,928	6,891,875	2.84%

**Oasis Crescent Global Investment Fund (Ireland) plc**  
**Interim Report and Financial Statements (Unaudited)**  
 Period Ended 30 September 2019

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

**OASIS CRESCENT GLOBAL EQUITY FUND (continued)**

Country	Level	30 September 2019			31 March 2019		
		No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
<b>Transferable Securities admitted to official stock exchange listing (continued)</b>							
<b>MALAYSIA</b>							
			500,350	0.22%		1,001,700	0.41%
IILM 2.88 17092019CORP	1	-	-	0.00%	1,000,000	1,001,700	0.41%
IILM 2.16 16032020CORP	1	500,000	500,350	0.22%	-	-	0.00%
Total Listed Transferable Securities			222,874,094	97.50%		233,805,834	96.37%
<b>Transferable Securities not admitted to official stock exchange listing</b>							
<b>SOUTH AFRICA</b>							
			818,668	0.36%		818,668	0.34%
SEDIBELO PLATINUM MINES LIMITED	3	13,644,469	818,668	0.36%	13,644,469	818,668	0.34%
Total Unlisted Transferable Securities			818,668	0.36%		818,668	0.34%
<b>Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)</b>							
Total deposits with credit institutions			-	-		-	-
Cash			3,201,032	1.40%		5,199,993	2.14%
Term Deposit			1,749,994	0.77%		2,499,990	1.03%
Other assets and liabilities			(61,240)	-0.03%		295,174	0.12%
<b>Total Oasis Crescent Global Equity Fund</b>			<b>228,582,547</b>	<b>100.00%</b>		<b>242,619,660</b>	<b>100.00%</b>

**Oasis Crescent Global Investment Fund (Ireland) plc**  
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**Schedule of Assets by Geographic Area (continued)**

**OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND**

Transferable Securities admitted to official stock exchange listing

Country	Level	30 September 2019			31 March 2019		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
<b>AUSTRALIA</b>			6,287,970	6.40%		6,353,485	6.51%
GROWPOINT PROPERTIES	1	2,157,123	6,287,970	6.40%	2,157,123	6,353,485	6.51%
<b>CANADA</b>			2,403,548	2.45%		2,422,945	2.48%
CHARTWELL RETIREMENT RESIDENCE	1	216,205	2,403,548	2.45%	216,205	2,422,945	2.48%
<b>FRANCE</b>			6,376,389	6.49%		6,004,498	6.15%
UNIBAIL RODAMCO SE & WFD	1	43,717	6,376,389	6.49%	36,617	6,004,498	6.15%
<b>MALAYSIA</b>			1,000,700	1.02%		1,001,700	1.03%
IILM 2.88 17092019CORP	1	-	-	0.00%	1,000,000	1,001,700	1.03%
IILM 2.16 16032020CORP	1	1,000,000	1,000,700	1.02%	-	-	0.00%
<b>OTHER - INTERNATIONAL</b>			727,528	0.74%		1,231,010	1.26%
EMIRAT2	1	712,327	727,528	0.74%	554,229	551,957	0.57%
KLEPIERRE	1	-	-	0.00%	19,409	679,054	0.70%
<b>NETHERLANDS</b>			-	0.00%		1,342,104	1.37%
EUROCOMMERCIAL PROPERTIES.	1	-	-	0.00%	46,504	1,342,104	1.37%
<b>SAUDI ARABIA</b>			2,635,724	2.68%		1,061,655	1.09%
ISDB 2.843 04252024CORP	1	1,500,000	1,548,480	1.58%	-	-	0.00%
ISDB 3.1 03152023CORP	1	1,050,000	1,087,244	1.11%	1,050,000	1,061,655	1.09%
<b>SINGAPORE</b>			2,986,503	3.04%		2,987,199	3.06%
First Real Est. Invs Trus	1	4,089,143	2,986,503	3.04%	4,089,143	2,987,199	3.06%
<b>SOUTH AFRICA</b>			4,184,915	4.26%		4,250,580	4.35%
Oasis Crescent Prop Fund	1	2,987,655	4,184,915	4.26%	2,918,995	4,250,580	4.35%
<b>UNITED KINGDOM</b>			16,233,879	16.53%		15,488,142	15.86%
Big Yellow Group PLC	1	96,722	1,235,179	1.26%	96,722	1,246,262	1.28%
CAPITAL & COUNTIES PROPERTIES	1	721,770	2,086,533	2.13%	719,841	2,250,731	2.30%
Capital & Regional PLC	1	5,463,038	1,342,930	1.37%	5,725,608	1,893,655	1.94%
SEGRO PLC	1	759,709	7,570,945	7.71%	759,709	6,648,318	6.81%
INTU PROPERTIES PLC	1	2,688,139	1,464,996	1.49%	1,717,134	2,378,772	2.44%
DPWDU 3.908 31052023	1	1,355,000	1,398,712	1.42%	-	-	0.00%
Safestore Holdings PLC	1	138,085	1,134,585	1.16%	138,085	1,070,406	1.10%

**Oasis Crescent Global Investment Fund (Ireland) plc**  
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**Schedule of Assets by Geographic Area (continued)**

**OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND (continued)**

Transferable Securities admitted to official stock exchange listing (continued)

Country	30 September 2019				31 March 2019			
	Level	No. of shares	Market Value		No. of shares	Market Value		
			US\$	% of net assets		US\$	% of net assets	
<b>UNITED STATES</b>			51,166,347	52.11%		48,748,213	49.91%	
AVALONBAY COMMUNITIES INC	1	9,774	2,104,635	2.14%	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	2,772,930	2.82%	35,056	1,838,337	1.88%	
DIGITAL REALTY TRUST INC	1	72,505	9,411,874	9.59%	77,098	9,174,662	9.39%	
EQUITY RESIDENTIAL PROP	1	8,553	737,782	0.75%	8,553	644,212	0.66%	
Hammerson PLC	1	643,399	2,242,723	2.28%	643,399	2,807,711	2.88%	
Liberty Property Trust	1	59,582	3,058,344	3.12%	59,582	2,884,960	2.95%	
Sirius Real Estate Ltd	1	2,341,288	2,181,288	2.22%	2,341,288	1,929,014	1.98%	
Prologis	1	76,629	6,530,323	6.65%	76,629	5,513,457	5.65%	
VENTAS INC	1	54,728	3,996,786	4.07%	54,728	3,492,194	3.58%	
WELLTOWER INC	1	48,848	4,428,071	4.51%	51,504	3,996,710	4.09%	
WP GLIMCHER INC	1	166,828	690,668	0.70%	372,411	2,104,122	2.15%	
Apartment Inv & Mgmt Co	1	24,149	1,259,129	1.28%	23,407	1,177,138	1.21%	
EASTERLY GOVERNMENT PROP INC	1	158,792	3,382,270	3.45%	158,792	2,859,844	2.93%	
ESSEX PROPERTY TRUST	1	4,287	1,400,349	1.43%	4,287	1,239,972	1.27%	
IRON MOUNTAIN INC	1	87,838	2,845,073	2.90%	27,660	980,824	1.00%	
SIMON PROPERTY GROUP INC	1	26,496	4,124,102	4.20%	20,928	3,813,291	3.90%	
Total Listed Transferable Securities			94,003,502	95.73%		90,423,413	90.26%	
Cash			2,821,772	2.87%		5,018,510	5.14%	
Term Deposit			1,520,734	1.55%		1,757,341	1.80%	
Other Assets and Liabilities			(154,856)	-0.16%		3,419	0.00%	
<b>Total Oasis Crescent Global Property Equity Fund</b>			<b>98,191,152</b>	<b>100.00%</b>		<b>97,670,801</b>	<b>100.00%</b>	

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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

#### OASIS CRESCENT GLOBAL INCOME FUND

Transferable Securities admitted to official stock exchange listing

Country	Level	30 September 2019			31 March 2019		
		No. of shares	Market Value	% of net assets	No. of shares	Market Value	% of net assets
			US\$			US\$	
<b>INDONESIA</b>							
			2,733,091	5.92%		2,645,517	6.05%
PERUSAHAAN PENERBIT 3.4 29032022	1	1,080,000	1,104,322	2.39%	1,080,000	1,083,391	2.48%
PERUSAHAAN PENERBIT SBSN 4.35 10092024	1	500,000	537,015	1.16%	500,000	516,990	1.18%
PERUSAHAAN PENERBIT 4.325 28052025	1	1,015,000	1,091,754	2.37%	1,015,000	1,045,135	2.39%
<b>MALAYSIA</b>							
			2,292,543	4.97%		1,690,585	3.87%
IILM 2.83 15042019CORP	1	-	-	0.00%	250,000	250,025	0.57%
IILM 2.88 17092019CORP	1	-	-	0.00%	400,000	400,680	0.92%
IILM 2.76 16072019CORP	1	-	-	0.00%	-	-	0.00%
IILM 2.4 15102019CORP		250,000	250,033	0.54%	-	-	0.00%
IILM 2.16 16032020CORP		1,000,000	1,000,700	2.17%	-	-	0.00%
WAKALA GLOBAL SUKUK BHD	1	1,000,000	1,041,810	2.26%	1,000,000	1,039,880	2.38%
<b>PAKISTAN</b>							
			1,256,565	2.72%		1,256,850	2.87%
THIRD PAKISTAN INTL SUKUK 13102021	1	500,000	502,800	1.09%	500,000	500,670	1.15%
ISLAMIC REP OF PAKISTAN 03122019	1	750,000	753,765	1.63%	750,000	756,180	1.73%
<b>OMAN</b>							
			2,379,377	5.16%		2,225,915	5.09%
OMAN 4.397 01062024 CORP	1	1,000,000	1,006,680	2.18%	1,000,000	946,520	2.16%
OMAN 5.932 31102025 CORP	1	1,000,000	1,072,700	2.32%	1,000,000	1,004,340	2.30%
Mazoon 5.2 08112027 Corp	1	300,000	299,997	0.65%	300,000	275,055	0.63%
<b>SAUDI ARABIA</b>							
			8,944,818	19.38%		6,562,343	15.00%
ISDB 3.1 03152023CORP	1	2,000,000	2,070,940	4.49%	2,000,000	2,022,200	4.62%
ISDB 2.843 04252024CORP	1	1,998,000	2,062,575	4.47%	-	-	0.00%
APICOR 3.141 01112022 Sukuk Ltd	1	750,000	765,443	1.66%	750,000	748,883	1.71%
KSA 3.628 20042027 CORP	1	3,800,000	4,045,860	8.76%	3,800,000	3,791,260	8.67%
<b>HONG KONG</b>							
			2,025,005	4.39%		1,934,611	4.42%
Hong Kong Sukuk 2017 Limited	1	1,920,000	2,025,005	4.39%	1,920,000	1,934,611	4.42%
<b>SOUTH AFRICA</b>							
			2,633,135	5.70%		3,603,384	8.24%
ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1	2,616,000	2,633,135	5.70%	3,600,000	3,603,384	8.24%
<b>TURKEY</b>							
			4,007,630	8.68%		4,817,920	11.01%
TURKSK 4.251 08062021	1	1,000,000	999,310	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	961,120	2.08%	1,000,000	892,840	2.04%
KFINKK 5.136 02112021 KT KIRA SERT VARLIK	1	1,000,000	1,012,830	2.19%	1,000,000	977,430	2.23%
KUVEYT 7.9 15022026	1	1,000,000	1,034,370	2.24%	1,000,000	978,820	2.24%
<b>UNITED ARAB EMIRATES</b>							
			6,194,403	13.42%		6,422,802	14.68%
EMIRAT 4.5 22032028	1	1,180,104	1,205,288	2.61%	1,449,522	1,443,579	3.30%
EMIRAT 3.875 19032023	1	630,021	632,925	1.37%	720,024	715,193	1.64%
DIBUH 6.75 29072049	1	1,000,000	1,026,040	2.22%	1,000,000	1,029,110	2.35%
INVCOR 5 0102027	1	1,000,000	1,053,570	2.28%	1,000,000	1,013,600	2.32%
DPWDU 4.848 26092028	1	1,000,000	1,101,580	2.39%	1,000,000	1,046,320	2.39%
IFC FLOAT 15092020 CORP	1	1,175,000	1,175,000	2.55%	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 (continued)**

OASIS CRESCENT GLOBAL INCOME FUND (continued)

Transferable Securities admitted to official stock exchange listing (continued)

		30 September 2019			31 March 2019		
Level	No. of shares	Market Value		No. of shares	Market Value		
		US\$	% of net assets		US\$	% of net assets	
<b>UNITED KINGDOM</b>							
			3,054,810		5,995,624	13.71%	
DP WORLD CRESCENT LTD 3.908 31052023	1	-	0.00%	3,000,000	3,030,090	6.93%	
DPWDU 3.875 071829		3,000,000	6.62%	-	-	0.00%	
HM Treasury UK Sukuk 2.036 22072019	1	-	0.00%	2,273,000	2,965,534	6.78%	
<b>CANADA</b>							
			1,046,080		1,004,710	2.30%	
MAL 3.179 27042026 CORP	1	1,000,000	2.27%	1,000,000	1,004,710	2.30%	
<b>CHINA</b>							
			2,200,861		1,994,719	4.56%	
SECO 4.723 27092028 CORP	1	955,000	2.33%	955,000	996,476	2.28%	
SECO 5.5 04082044 CORP	1	935,000	2.44%	935,000	998,243	2.28%	
Total Listed Transferable Securities			38,768,317		40,154,979	91.80%	
		30 September 2019			31 March 2019		
		Market Value		Market Value			
	Maturity date	USD	% of net assets	Maturity date	USD	% of net assets	
<b>UNITED KINGDOM</b>							
			256,337		256,337	0.59%	
AlRayan Bank	1	-	0.56%	-	256,337	0.59%	
<b>UNITED ARAB EMIRATES</b>							
			2,915,783		503,000	1.15%	
Emirates Islamic	1	-	0.54%	-	250,000	0.57%	
Emirates Islamic	1	-	2.60%	-	-	0.00%	
Qatar National Bank	1	-	2.61%	-	-	0.00%	
Qatar Islamic Bank	1	-	0.57%	-	253,000	0.58%	
Total deposits with credit institutions			3,172,119		759,337	1.74%	
Cash			3,746,824		2,382,576	5.45%	
Other Assets and Liabilities			475,138		447,884	1.00%	
<b>Total Oasis Crescent Global Income Fund</b>			<b>46,162,399</b>		<b>43,744,775</b>	<b>100.00%</b>	

**Oasis Crescent Global Investment Fund (Ireland) plc**  
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**Schedule of Assets by Geographic Area (continued)**

**OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND**

Transferable Securities admitted to official stock exchange listing

Country	Level	30 September 2019			31 March 2019		
		No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
<b>AUSTRIA</b>			180,830	0.98%		125,449	0.66%
Mayr-Melnhof Karton AG	1	1,502	180,830	0.98%	1,000	125,449	0.66%
<b>FRANCE</b>			183,968	1.00%		195,757	1.04%
Total SA	1	3,523	183,968	1.00%	3,523	195,757	1.04%
<b>CHINA</b>			254,587	1.38%		171,497	0.91%
TENCENT HOLDINGS LTD-UNS ADR	1	2,002	83,343	0.45%	2,002	92,052	0.49%
ALIBABA GROUP HDGS-SP ADR	1	1,024	171,244	0.93%	-	-	0.00%
JD.COM INC-ADR	1	-	-	0.00%	2,635	79,445	0.42%
<b>SOUTH KOREA</b>			99,764	0		-	0.00%
SAMSUNG ELECTR-GDR	1	98	99,764	0	-	-	0.00%
<b>JAPAN</b>			195,282	1.06%		160,967	0.85%
KDDI Corp	1	7,476	195,282	1.06%	7,476	160,967	0.85%
<b>SOUTH AFRICA</b>			194,745	1.06%		246,487	1.30%
GEMFIELDS GROUP LTD	1	327,525	35,407	0.19%	327,525	42,470	0.22%
RCL Foods Ltd	1	154,415	98,223	0.53%	154,415	144,550	0.76%
Mediclinic International PLC	1	15,013	61,115	0.33%	15,013	59,467	0.31%
<b>UNITED KINGDOM</b>			698,110	3.80%		753,651	3.98%
ANGLO AMERICAN PLC	1	7,357	169,204	0.92%	7,357	196,330	1.04%
GLAXOSMITHKLINE	1	10,697	229,375	1.25%	10,697	221,975	1.17%
SPIRE HEALTHCARE GROUP PLC	1	56,590	77,623	0.42%	56,590	95,309	0.50%
VODAFONE GROUP PLC	1	24,399	48,582	0.26%	24,399	44,327	0.23%
WH Smith PLC	1	7,097	173,325	0.94%	7,097	195,709	1.03%



# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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

#### OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND (continued)

Country	30 September 2019				31 March 2019			
	Level	No. of shares	Market Value		No. of shares	Market Value		
			US\$	% of net assets		US\$	% of net assets	
<b>UNITED STATES</b>			<b>3,405,851</b>	<b>18.52%</b>		<b>3,775,994</b>	<b>19.96%</b>	
AT & T Inc	1	2,870	108,601	0.59%	2,870	90,003	0.48%	
ANTHEM INC	1	1,398	335,660	1.83%	1,398	401,198	2.12%	
CVS CAREMARK CORP	1	5,547	349,849	1.90%	5,547	299,150	1.58%	
ChevronTexaco Corp Com	1	975	115,635	0.63%	975	120,101	0.64%	
CISCO SYSTEMS INC	1	1,826	90,223	0.49%	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	3,601	62,513	0.34%	3,601	94,274	0.50%	
Hewlett - Packard Co	1	4,129	78,121	0.43%	4,129	80,226	0.42%	
Hewlett Packard Enterpris	1	4,129	62,637	0.34%	4,129	63,710	0.34%	
Johnson & Johnson	1	1,829	236,636	1.29%	1,829	255,676	1.35%	
Microsoft Corporation	1	3,327	462,553	2.52%	4,022	474,355	2.51%	
ORACLE CORPORATION	1	3,918	215,608	1.17%	3,918	210,436	1.11%	
Pfizer Inc	1	5,406	194,238	1.06%	5,406	229,593	1.21%	
APPLE INC	1	822	184,103	1.00%	822	156,139	0.83%	
TEGNA INC	1	-	-	0.00%	9,776	137,842	0.73%	
Verizon Communications	1	2,730	164,783	0.90%	2,730	161,425	0.85%	
BT Group plc	1	57,315	125,803	0.68%	57,315	166,061	0.88%	
KINGFISHER PLC	1	14,906	37,888	0.21%	14,906	45,483	0.24%	
FACEBOOK INC-A	1	805	143,354	0.78%	805	134,185	0.71%	
ALPHABET INC-CL A	1	136	166,075	0.90%	86	101,213	0.54%	
WALGREENS BOOTS ALLIANCE INC	1	4,910	271,572	1.48%	4,910	310,656	1.64%	
<b>Total Listed Transferable Securities</b>			<b>5,213,136</b>	<b>28.35%</b>		<b>5,429,802</b>	<b>28.70%</b>	
<b>Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)</b>								
<b>IRELAND</b>			<b>12,815,534</b>	<b>69.69%</b>		<b>13,096,820</b>	<b>69.23%</b>	
Oasis Cresc Glo Equity Fund- Class E (GBP) Dist*	2	117,141	3,591,288	19.53%	121,225	3,718,988	19.66%	
Oasis Crescent Global Income Fund - Class E (GBP)*	2	331,832	3,603,097	19.59%	351,614	3,720,501	19.67%	
OCGSTIF Class C USD DIST*	2	3,538,036	3,257,928	17.72%	3,606,324	3,311,735	17.51%	
OCGSTIF Class F GBP DIST*	2	359,504	355,590	1.93%	395,432	389,532	2.06%	
Oasis Crescent Global Prop Equity Fund - Class C*	2	220,659	2,007,631	10.92%	216,761	1,956,065	10.34%	
* No management fees are charged by the abovementioned sub-funds in respect of the investments								
<b>Total Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)</b>								
			<b>12,815,535</b>	<b>69.69%</b>		<b>13,096,820</b>	<b>69.23%</b>	
Cash			385,340	2.10%		398,848	2.11%	
Other Assets and Liabilities			(23,874)	-0.13%		(6,829)	-0.04%	
<b>Total Oasis Crescent Global Medium Equity Balanced Fund</b>			<b>18,390,137</b>	<b>100.00%</b>		<b>18,918,640</b>	<b>100.00%</b>	

**Oasis Crescent Global Investment Fund (Ireland) plc**  
**Interim Report and Financial Statements (Unaudited)**  
 Period Ended 30 September 2019

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

**OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND**

Transferable Securities admitted to official stock exchange listing

Country	Level	30 September 2019			31 March 2019		
		No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
<b>FRANCE</b>			212,741	0.89%		226,374	0.90%
Total SA	1	4,074	212,741	0.89%	4,074	226,374	0.90%
<b>AUSTRIA</b>			117,864	0.50%		226,374	0.90%
Mayr-Melnhof Karton AG	1	979	117,864	0.50%	4,074	226,374	0.90%
<b>CHINA</b>			343,738	1.44%		243,801	0.97%
TENCENT HOLDINGS LTD-UNS ADR	1	2,846	118,479	0.50%	2,846	130,859	0.52%
ALIBABA GROUP HDGS-SP ADR		1,347	225,259	0.95%	-	-	0.00%
JD.COM INC-ADR	1	-	-	0.00%	3,746	112,942	0.45%
<b>JAPAN</b>			196,300	0.82%		161,806	0.65%
KDDI Corp	1	7,515	196,300	0.82%	7,515	161,806	0.65%
<b>SOUTH AFRICA</b>			1,750,172	7.35%		1,809,913	7.22%
RCL Foods Ltd	1	195,858	124,585	0.52%	195,858	183,346	0.73%
ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1	1,500,000	1,509,825	6.34%	1,500,000	1,501,410	5.99%
Mediclinic International PLC	1	14,859	60,488	0.25%	14,859	58,857	0.24%
GEMFIELDS GROUP LTD	1	511,308	55,274	0.23%	511,308	66,301	0.27%
<b>UNITED KINGDOM</b>			794,496	3.34%		854,106	3.41%
ANGLO AMERICAN PLC	1	6,126	140,892	0.59%	6,126	163,479	0.65%
GLAXOSMITHKLINE	1	14,248	305,519	1.28%	14,248	295,662	1.18%
SPIRE HEALTHCARE GROUP PLC	1	89,814	123,196	0.52%	89,814	151,266	0.60%
VODAFONE GROUP PLC	1	23,713	47,216	0.20%	23,713	43,081	0.17%
WH Smith PLC	1	7,275	177,672	0.75%	7,275	200,618	0.80%

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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

#### OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND (continued)

##### Transferable Securities admitted to official stock exchange listing (continued)

	Level	30 September 2019			31 March 2019		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
<b>UNITED STATES</b>			3,179,971	13.36%		3,518,427	14.04%
AT & T Inc	1	8,125	307,450	1.29%	8,125	254,800	1.02%
ANTHEM INC	1	905	217,291	0.91%	905	259,717	1.04%
CVS CAREMARK CORP	1	7,093	447,356	1.88%	7,093	382,525	1.53%
ChevronTexaco Corp Com	1	811	96,185	0.40%	811	99,899	0.40%
Gilead Sciences Inc	1	-	-	0.00%	770	50,058	0.20%
EXXON MOBIL CORP	1	1,165	82,261	0.35%	1,165	94,132	0.38%
GAP INC	1	4,441	77,096	0.32%	4,441	116,265	0.46%
ALPHABET INC-CL A	1	131	159,969	0.67%	131	154,173	0.62%
Hewlett Packard Enterpris	1	3,681	55,841	0.24%	3,681	56,798	0.23%
Johnson & Johnson	1	1,544	199,763	0.84%	1,544	215,836	0.86%
Microsoft Corporation	1	2,655	369,125	1.55%	3,425	403,945	1.61%
ORACLE CORPORATION	1	2,199	121,011	0.51%	2,199	118,108	0.47%
Pfizer Inc	1	8,284	297,644	1.25%	8,284	351,821	1.40%
TEGNA INC	1	-	-	0.00%	9,419	132,808	0.53%
BT Group plc	1	77,775	170,711	0.72%	77,775	225,340	0.90%
Verizon Communications	1	2,025	122,229	0.51%	2,025	119,738	0.48%
KINGFISHER PLC	1	22,101	56,176	0.24%	22,101	67,437	0.27%
FACEBOOK INC-A	1	1,145	203,902	0.86%	1,145	190,860	0.76%
WALGREENS BOOTS ALLIANCE INC	1	3,543	195,963	0.82%	3,543	224,166	0.89%
<b>Total Listed Transferable Securities</b>			6,595,283	27.70%		6,814,427	27.19%
<b>Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)</b>							
<b>IRELAND</b>			17,086,110	71.77%		17,919,791	71.50%
Oasis Cresc Glo Equity Fund- Class E (GBP) Dist*	2	153,055	4,697,855	19.73%	161,058	4,946,661	19.74%
Oasis Crescent Global Income Fund*	2	424,501	4,609,137	19.36%	468,939	4,961,752	19.80%
Oasis Crescent Global Prop Equity Fund - Class C*	2	349,722	3,182,121	13.37%	343,510	3,100,174	12.37%
OCGSTIF Class C USD DIST*	2	3,901,129	3,827,007	16.07%	4,257,407	4,155,229	16.58%
OCGSTIF Class F GBP DIST*	2	770,559	769,991	3.23%	760,421	755,974	3.02%
* No management fees are charged by the above mentioned sub-funds in respect of the investments							
<b>Total Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)</b>			17,086,110	71.77%		17,919,791	71.50%
Cash			169,224	0.71%		367,859	1.47%
Other Assets and Liabilities			(42,163)	-0.18%		(38,663)	-0.15%
<b>Total Oasis Crescent Global Low Equity Balanced Fund</b>			23,808,454	100.00%		25,063,413	100.00%

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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

#### OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND

##### Deposits by geographic area

Level	No. of shares	30 September 2019		31 March 2019			
		Market Value		No. of shares	Market Value		
		US\$	% of net assets		US\$	% of net assets	
<b>IRELAND</b>		<b>472,507</b>	<b>2.38%</b>		<b>465,940</b>	<b>2.35%</b>	
1	Barclays Bank Ireland plc	206,840	206,840	1.04%	206,840	206,840	1.04%
1	Barclays Bank Ireland plc	265,667	265,667	1.34%	-	-	0.00%
1	Barclays Bank Ireland plc	-	-	0.00%	259,100	259,100	1.31%
<b>UNITED ARAB EMIRATES</b>		<b>3,558,859</b>	<b>17.95%</b>		<b>4,173,076</b>	<b>21.02%</b>	
1	National Bank of Abu Dhabi	-	-	0.00%	259,048	259,048	1.30%
1	National Bank of Abu Dhabi	-	-	0.00%	256,848	256,848	1.29%
1	National Bank of Abu Dhabi	258,627	258,627	1.30%	258,627	258,627	1.30%
1	National Bank of Abu Dhabi	258,744	258,744	1.31%	258,744	258,744	1.30%
1	National Bank of Abu Dhabi	254,980	254,980	1.29%	254,980	254,980	1.28%
1	National Bank of Abu Dhabi	259,910	259,910	1.31%	259,910	259,910	1.31%
1	National Bank of Abu Dhabi	260,568	260,568	1.31%	260,568	260,568	1.31%
1	National Bank of Abu Dhabi	266,041	266,041	1.34%	-	-	0.00%
1	Emirates Islamic	500,000	500,000	2.52%	500,000	500,000	2.52%
1	Emirates Islamic	500,000	500,000	2.52%	500,000	500,000	2.52%
1	Emirates Islamic	250,000	250,000	1.26%	250,000	250,000	1.26%
1	Emirates Islamic	250,000	250,000	1.26%	250,000	250,000	1.26%
1	Dubai Islamic Bank	249,994	249,994	1.26%	249,994	249,994	1.26%
1	Dubai Islamic Bank	249,994	249,994	1.26%	-	-	0.00%
1	Khadrawy Ltd	-	-	0.00%	634,804	614,357	3.09%
<b>UNITED KINGDOM</b>		<b>4,959,386</b>	<b>25.02%</b>		<b>4,847,845</b>	<b>24.42%</b>	
1	AlRayan Bank	-	-	0.00%	258,839	258,839	1.30%
1	AlRayan Bank	-	-	0.00%	262,053	262,053	1.32%
1	AlRayan Bank	-	-	0.00%	241,604	241,604	1.22%
1	AlRayan Bank	263,190	263,190	1.33%	263,190	263,190	1.33%
1	AlRayan Bank	256,337	256,337	1.29%	256,337	256,337	1.29%
1	AlRayan Bank	250,000	250,000	1.26%	250,000	250,000	1.26%
1	AlRayan Bank	250,000	250,000	1.26%	250,000	250,000	1.26%
1	AlRayan Bank	192,000	235,988	1.19%	-	-	0.00%
1	DPWDU 3.908 31052023	580,000	598,711	3.02%	-	-	0.00%
1	Qatar Islamic Bank	268,638	268,638	1.36%	268,638	268,638	1.35%
1	Qatar Islamic Bank	257,331	257,331	1.30%	257,331	257,331	1.30%
1	Qatar Islamic Bank	269,985	269,985	1.36%	269,985	269,985	1.36%
1	Qatar Islamic Bank	269,868	269,868	1.36%	269,868	269,868	1.36%
1	Qatar Islamic Bank	250,000	250,000	1.26%	250,000	250,000	1.26%
1	Qatar Islamic Bank	250,000	250,000	1.26%	250,000	250,000	1.26%
1	Qatar National Bank	-	-	0.00%	250,000	250,000	1.26%
1	Qatar National Bank	-	-	0.00%	250,000	250,000	1.26%
1	Qatar National Bank	-	-	0.00%	250,000	250,000	1.26%
1	Qatar National Bank	-	-	0.00%	250,000	250,000	1.26%
1	Qatar National Bank	250,000	250,000	1.26%	250,000	250,000	1.26%
1	Qatar National Bank	257,883	257,883	1.30%	-	-	0.00%
1	Qatar National Bank	257,680	257,680	1.30%	-	-	0.00%
1	Qatar National Bank	257,782	257,782	1.30%	-	-	0.00%
1	Qatar National Bank	258,010	258,010	1.30%	-	-	0.00%
1	Qatar National Bank	257,984	257,984	1.30%	-	-	0.00%
1	Qatar National Bank	-	-	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 (continued)**

**OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND**

**Deposits by geographic area**

	Level	30 September 2019			31 March 2019		
		No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
<b>MALAYSIA</b>							
International Islamic Liquidity Management Corp	1	600,000	1,600,778	8.08%	-	1,601,760	8.07%
International Islamic Liquidity Management Corp	1	1,000,000	600,078	3.03%	-	-	0.00%
International Islamic Liquidity Management Corp	1	-	1,000,700	5.05%	-	-	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%
<b>SAUDI ARABIA</b>							
ISDB 2.843 04252024CORP	1	1,000,000	2,032,560	10.25%	600,000	987,050	4.97%
APICORP Sukuk Limited 28102020	1	1,000,000	1,032,320	5.21%	1,000,000	600,060	3.02%
			1,000,240	5.05%		987,050	4.97%
<b>SOUTH AFRICA</b>							
ZAR Sovereign Sukuk	1	1,600,000	1,610,480	8.12%	1,600,000	1,601,504	8.07%
<b>TURKEY</b>							
KT 2021		300,000	1,303,159	6.57%	300,000	1,262,399	6.36%
TURKSK 4.251 08062021	1	1,000,000	303,849	1.53%	1,000,000	293,229	1.48%
			999,310	5.04%		969,170	4.88%
<b>OTHER - INTERNATIONAL</b>							
APICOR	1	250,000	3,515,191	17.73%	250,000	3,481,058	17.53%
IFC Sukuk Corporation	1	1,325,000	255,148	1.29%	1,325,000	249,628	1.26%
Investment Corporation of Dubai	1	1,000,000	1,325,000	6.68%	1,000,000	1,325,000	6.67%
Islamic Development Bank Trust	1	900,000	1,003,120	5.06%	900,000	996,440	5.02%
			931,923	4.70%		909,990	4.58%
Total Listed Transferable Securities			19,052,920	96.12%		18,420,632	92.78%
Cash at bank			488,171	2.46%		1,202,454	6.06%
Other assets and liabilities			281,785	1.42%		230,436	1.16%
<b>Total Oasis Crescent Global Short Term Income Fund</b>			<b>19,822,875</b>	<b>100.00%</b>		<b>19,853,522</b>	<b>100.00%</b>

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

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2019

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

#### OASIS CRESCENT VARIABLE BALANCED FUND

Transferable Securities admitted to official stock exchange listing

Country	Level	30 September 2019			31 March 2019		
		No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
<b>SOUTH AFRICA</b>							
			366,706	4.59%		341,281	4.07%
Mediclinic International PLC	1	27,951	113,782	1.42%	27,951	110,710	1.32%
Pallinghurst Resources LTD	1	989,127	106,941	1.34%	989,127	128,265	1.53%
Reinet Investments SCA	1	8,067	145,983	1.83%	5,978	102,306	1.22%
<b>AUSTRIA</b>							
			231,212	2.89%	-	-	0.00%
Mondi plc		7,988	152,965	1.91%	-	-	0.00%
Mayr-Melnhof Karton AG	1	650	78,247	0.98%	-	-	0.00%
<b>GERMANY</b>							
			125,250	1.57%	-	-	0.00%
Henkel KGAA	1	1,374	125,250	1.57%	-	-	0.00%
<b>NETHERLANDS</b>							
			78,688	0.98%	-	-	0.00%
Royal Dutch Shell PLC	1	2,672	78,688	0.98%	-	-	0.00%
<b>UNITED KINGDOM</b>							
			2,963,292	37.05%		3,729,164	44.51%
ANGLO AMERICAN PLC	1	11,564	265,960	3.33%	12,170	324,759	3.88%
BRITVIC PLC	1	9,146	110,559	1.38%	9,146	113,207	1.35%
BIG YELLOW GROUP PLC	1	11,093	141,661	1.77%	11,093	142,928	1.71%
BURBERRY GROUP PLC	1	2,780	74,283	0.93%	2,780	70,608	0.84%
CAPITAL & COUNTIES PROPERTIES	1	93,559	270,464	3.38%	87,940	274,953	3.28%
Capital & Regional PLC	1	91,924	22,597	0.28%	91,924	30,401	0.36%
COMPUTACENTER PLC	1	6,541	103,951	1.30%	6,541	94,010	1.12%
GLAXOSMITHKLINE	1	14,923	319,992	4.00%	14,923	309,658	3.70%
Hammerson PLC	1	22,053	76,871	0.96%	22,053	96,233	1.15%
INTU PROPERTIES PLC	1	139,500	76,025	0.95%	118,747	164,496	1.96%
KINGFISHER PLC	1	60,133	152,845	1.91%	60,133	183,479	2.19%
MELROSE INDUSTRIES PLC	1	28,478	70,565	0.88%	28,478	67,779	0.81%
PERSIMMON PLC	1	6,626	176,725	2.21%	6,626	186,848	2.23%
SAFESTORE HOLDINGS PLC	1	21,472	176,425	2.21%	21,472	166,441	1.99%
Spire Healthcare plc	1	151,330	207,576	2.60%	151,330	254,863	3.04%
RECKITT BENCKISER	1	-	-	0.00%	1,077	89,320	1.07%
BT Group plc	1	82,464	181,002	2.26%	82,464	238,918	2.85%
VODAFONE GROUP PLC	1	115,395	229,768	2.87%	92,419	167,898	2.00%
HM Treasury UK Sukuk 2.036 22072019	1	-	-	0.00%	385,000	502,284	6.00%
SEGRO PLC	1	8,483	84,538	1.06%	-	-	0.00%
WH Smith PLC	1	9,069	221,485	2.77%	9,069	250,081	2.99%
<b>IRELAND</b>							
			181,633	2.27%		163,600	1.95%
CRH PLC	1	5,273	181,633	2.27%	5,273	163,600	1.95%
Total Listed Transferable Securities			3,946,782	49.35%		4,234,046	50.54%
<b>Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)</b>							
<b>IRELAND</b>							
			1,860,636	23.27%		1,836,246	21.92%
Oasis Cresc Glo Equity Fund- Class E (GBP) Dist*	2	41,115	1,247,026	15.59%	40,810	1,238,584	14.78%
Oasis Crescent Global Income Fund	2	15,159	164,477	2.06%	14,911	157,655	1.88%
Crescent Gl Prop Eq Fund Class E (GBP) Dist	2	29,648	268,562	3.36%	29,297	262,728	3.14%
OCGSTIF Class F GBP DIST	2	180,705	180,571	2.26%	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)			1,860,636	23.27%		1,836,246	21.92%

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

**OASIS CRESCENT VARIABLE BALANCED FUND (Continued)**

Deposits with credit institutions	30 September 2019			31 March 2019		
	Country	Market Value		Maturity date	Market Value	
		Maturity date	USD		% of net assets	USD
<b>IRELAND</b>		600,267	7.51%		373,297	4.46%
Ulster Bank	-	-	0.00%	11-Apr-19	373,297	4.46%
Ulster Bank	-	-	0.00%	-	-	0.00%
Ulster Bank	10-Oct-19	354,191	4.43%	-	-	0.00%
Ulster Bank	10-Oct-19	246,076	3.08%	-	-	0.00%
<b>UNITED KINGDOM</b>		1,425,229	17.82%		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	04-Oct-19	64,651	0.81%	04-Oct-19	68,354	0.82%
AlRayan Bank Plc	07-Aug-20	158,796	1.99%	-	-	0.00%
AlRayan Bank Plc	29-Sep-20	65,880	0.82%	-	-	0.00%
Qatar Islamic Bank	-	-	0.00%	30-Aug-19	559,541	6.68%
Qatar Islamic Bank	28-Aug-20	537,144	6.72%	-	-	0.00%
Barclays Bank Plc	-	-	0.00%	04-Apr-19	372,247	4.44%
Barclays Bank Plc	03-Oct-19	598,757	7.49%	-	-	0.00%
Total deposits with credit institutions		2,025,496	25.33%		1,606,782	19.18%
Cash		160,403	2.01%		661,950	7.90%
Other Assets and Liabilities		3,915	0.05%		39,659	0.47%
<b>Total Oasis Crescent Variable Balanced Fund</b>		<b>7,997,231</b>	<b>100.00%</b>		<b>8,378,683</b>	<b>100.00%</b>

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**STATEMENT OF CHANGES IN COMPOSITION OF THE PORTFOLIO (UNAUDITED)**

**OASIS CRESCENT GLOBAL EQUITY FUND**

Major purchases (being the 20 largest in the year)		Major sales (being the 20 largest in the year)	
	US\$		US\$
1 ALIBABA GROUP HOLDINGS-SP ADR	4,126,471	TEGNA INC	4,381,603
2 ISDB 2.843 04252024CORP	4,000,000	Microsoft Corporation	4,034,114
3 ALPHABET INC-CL A	2,872,964	JD.COM INC-ADR	2,720,567
4 DP WORLD CRESCENT LTD 3.908 31052023	1,093,425	JUPITER MINES LIMITED	2,350,515
5 ZAR SOVEREIGN CP SOAFSK 3.903 24062020	985,663	Gannett Co	2,027,929
6 Khadrawy Ltd	590,648	CISCO SYSTEMS INC	1,893,680
7 Henkel KGAA	578,753	HM Treasury UK Sukuk 2.036 22072019	1,050,792
8 IILM 2.16 16032020CORP	500,000	BAIDU INC - SPON ADR	1,031,731
9 MODEL: MMI MODEL FIXED DEPOSITS USD	249,994	IILM 2.88 17092019CORP	1,000,000
10 Oasis Crescent Prop Fund	45,767	MODEL: MMI MODEL FIXED DEPOSITS USD	999,990
11		ISDB 2.843 04252024CORP	999,497
12		GILEAD SCIENCES INC	969,362
13		ORACLE CORPORATION	702,332
14		Bed Bath & Beyond Inc	541,986
15		Verizon Communications	463,948
16		CONNECT GROUP PLC	359,941
17		ANTHEM INC	226,475
18		Oasis Crescent Prop Fund	4,696

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

**OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND**

Major purchases (being the 20 largest in the year)		Major sales (being the 20 largest in the year)	
	US\$		US\$
1 IRON MOUNTAIN INC	1,950,713	Brixmor Property Group Inc	2,335,290
2 ISDB 2.843 04252024CORP	1,500,000	EUROCOMMERCIAL PROPERTIES.	1,307,149
3 DP WORLD CRESCENT LTD 3.908 31052023	1,391,165	IILM 2.88 17092019CORP	1,000,000
4 INTU PROPERTIES PLC	1,296,422	WP GLIMCHER INC	939,824
5 UNIBAIL RODAMCO SE & WFD	1,102,523	MODEL: MMI MODEL FIXED DEPOSITS USD	749,990
6 IILM 2.16 16032020CORP	1,000,000	KLEPIERRE	667,087
7 SIMON PROPERTY GROUP INC	948,396	DIGITAL REALTY TRUST INC	572,602
8 MODEL: MMI MODEL FIXED DEPOSITS USD	513,383	WELLTOWER INC	233,689
9 EMIRAT 4.5 22032028	200,132	Capital & Regional PLC	86,296
10 Oasis Crescent Prop Fund	112,852	Oasis Crescent Prop Fund	11,580
11 Apartment Inv & Mgmt Co	37,048		
12 CAPITAL & COUNTIES PROPERTIES	4,397		

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

**OASIS CRESCENT GLOBAL INCOME FUND**

Major purchases (being the 20 largest in the year)		Major sales (being the 20 largest in the year)	
	US\$		US\$
1 MODEL: MMI MODEL FIXED DEPOSITS USD	8,669,487	MODEL: MMI MODEL FIXED DEPOSITS USD	6,256,704
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	1,999,497	MODEL: FIXED DEPOSITS EUR	2,422,656
5 IILM 2.16 16032020CORP	1,000,000	TUFIKA 5.375 24042019	1,000,000
6 IILM 2.76 16072019CORP	250,000	ZAR SOVEREIGN CP SOAFSK 3.903 24062020	985,663
7 IILM 2.4 15102019CORP	250,000	IILM 2.88 17092019CORP	400,000
8 IILM 2.48 07082019CORP	250,000	IILM 2.76 16072019CORP	250,000
9		IILM 2.48 07082019CORP	250,000
10		IILM 2.83 15042019CORP	250,000
11		EMIRAT 4.5 22032028	200,132

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



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**STATEMENT OF CHANGES IN COMPOSITION OF THE PORTFOLIO (UNAUDITED)**

**OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND**

Major purchases (being all the purchases in the year)

	US\$
1 ALIBABA GROUP HOLDINGS-SP ADR	220,406
2 OCGSTIF Class C USD DIST	170,702
3 OASIS CRESCENT GLOBAL INCOME FUND	129,377
4 Mayr-Melnhof Karton AG	124,599
5 OASIS CRESCENT GLOBAL EQUITY FUND	92,728
6 Oasis Crescent Global Prop Equity Fund - Class C	74,115
7 OCGSTIF Class F GBP DIST	10,268
8 Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	5,389

Major sales (being all the sales in the year)

	US\$
OASIS CRESCENT GLOBAL INCOME FUND	566,048
OCGSTIF Class C USD DIST	518,675
OASIS CRESCENT GLOBAL EQUITY FUND	349,500
TEGNA INC	141,042
JD.COM INC-ADR	104,284
Microsoft Corporation	99,463
Oasis Crescent Global Prop Equity Fund - Class C	57,086
GILEAD SCIENCES INC	53,049

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

**OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND**

Major purchases (being the 20 largest in the year)

	US\$
1 OCGSTIF Class C USD DIST	392,364
2 OASIS CRESCENT GLOBAL INCOME FUND	318,153
3 ALIBABA GROUP HOLDINGS-SP ADR	167,544
4 OASIS CRESCENT GLOBAL EQUITY FUND	109,787
5 SAMSUNG ELECTR-GDR	93,312
6 Oasis Crescent Global Prop Equity Fund - Class C	79,889
7 Mayr-Melnhof Karton AG	63,891
8 ALPHABET INC-CL A	55,283
9 OCGSTIF Class F GBP DIST	38,831
10 Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	8,085
11 Crescent GI Prop Eq Fund Class E (GBP) Dist	382

Major sales (being the 20 largest in the year)

	US\$
OASIS CRESCENT GLOBAL INCOME FUND	524,645
OCGSTIF Class C USD DIST	462,773
OASIS CRESCENT GLOBAL EQUITY FUND	244,430
TEGNA INC	158,283
Microsoft Corporation	93,827
OCGSTIF Class F GBP DIST	74,436
JD.COM INC-ADR	73,253
Gannett Co	68,749
Oasis Crescent Global Prop Equity Fund - Class C	50,096
GILEAD SCIENCES INC	35,619
CISCO SYSTEMS INC	19,109

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

**OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND**

Major purchases (being the 20 largest in the year)

	US\$
1 MODEL: MMI MODEL FIXED DEPOSITS USD	2,071,041
2 ISDB 2.843 04252024CORP	1,000,000
3 IILM 2.16 16032020CORP	1,000,000
4 IILM 2.76 16072019CORP	600,000
5 IILM 2.4 15102019CORP	600,000
6 DP WORLD CRESCENT LTD 3.908 31052023	595,480
7 MODEL: FIXED DEPOSITS EUR	251,737

Major sales (being the 20 largest in the year)

	US\$
MODEL: MMI MODEL FIXED DEPOSITS USD	2,787,492
IILM 2.88 17092019CORP	1,000,000
IILM 2.83 15042019CORP	600,000
IILM 2.76 16072019CORP	600,000
Khadrawy Ltd	590,648

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

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**STATEMENT OF CHANGES IN COMPOSITION OF THE PORTFOLIO (UNAUDITED)**

**OASIS CRESCENT VARIABLE BALANCED FUND**

Major purchases (being the 20 largest in the year)		Major sales (being the 20 largest in the year)	
	US\$		US\$
1 MODEL: FIXED DEPOSITS EUR	12,947,334	MODEL: FIXED DEPOSITS EUR	12,429,559
2 Mondi plc/wi	169,458	HM Treasury UK Sukuk 2.036 22072019	484,446
3 Henkel KGAA	121,588	RECKITT BENCKISER GROUP PLC	83,802
4 Royal Dutch Shell PLC	83,884	ANGLO AMERICAN PLC	16,521
5 Mayr-Melnhof Karton AG	82,072		
6 SEGRO PLC	78,565		
7 VODAFONE GROUP PLC	41,639		
8 REINET INVESTMENTS SCA	32,931		
9 INTU PROPERTIES PLC	24,579		
10 CAPITAL & COUNTIES PROPERTIES	16,880		
11 Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	9,043		
12 Crescent GI Prop Eq Fund Class E (GBP) Dist	3,051		
13 Oasis Crescent Global Prop Equity Fund - Class C	2,632		
14 OCGSTIF Class F GBP DIST	2,363		

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

# Oasis Crescent Global Investment Fund (Ireland) plc

## Interim Report and Financial Statements (Unaudited)

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### Remuneration Policy and Disclosures

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 period was €88,873 (30 September 2018: €89,367), represented by €69,566 (30 September 2018: €75,989) fixed remuneration and variable remuneration of €19,307 (30 September 2018: €13,378). There were 3 employees of the Manager for the financial period (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 Fund was €45,315 (30 September 2018: €45,756).

### 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 30 SEPTEMBER 2019	TER excluding Performance Fee	Performance Fee	Total TER
OASIS CRESCENT GLOBAL EQUITY FUND	1.78	0.00	1.78
OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	1.47	0.04	1.51
OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	1.55	0.18	1.73
OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	1.56	0.42	1.98
OASIS CRESCENT GLOBAL INCOME FUND	0.53	0.00	0.53
OASIS CRESCENT SHORT TERM INCOME FUND	0.30	0.00	0.30
OASIS CRESCENT VARIABLE BALANCED FUND	1.11	0.00	1.11