

Oasis Crescent Global Investment Fund (Ireland) plc

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

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Registered No: 366921

Oasis Crescent Global Investment Fund (Ireland) plc

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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	South Africa
Dr. Yousuf Mahomed	USA, Independent
Dr. Anver Amod	Ireland, Independent
Muhammad Nurulain Abdullah Boda	Ireland
Muhammad Saad	Ireland

Secretary & Registered Office

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

Manager

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

Independent Auditors

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

Investment Manager

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

Solicitors

William Fry Solicitors
2 Grand Canal Square
Dublin 2
Ireland

Depository

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

Distributor and Promoter

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

Sponsoring Stockbrokers

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

Swiss Representative & Paying Agent

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

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Background to the Company

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

Structure

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

Oasis Crescent Global Equity Fund

Oasis Crescent Global Property Equity Fund

Oasis Crescent Global Income Fund

Oasis Crescent Global Low Equity Balanced Fund

Oasis Crescent Global Medium Equity Balanced Fund

Oasis Crescent Global Short Term Income Fund

Oasis Crescent Variable Balanced Fund

Oasis Crescent Global Equity Fund merged with the OGM Oasis Crescent Global Equity Fund, Oasis Crescent Global Property Equity Fund merged with OGM Oasis Crescent Global Property Equity Fund, Oasis Crescent Global Income Fund merged with OGM Oasis Crescent Global Income Fund, Oasis Crescent Global Low Equity Balanced Fund merged with OGM Oasis Crescent Global Low Equity Fund, Oasis Crescent Global Medium Equity Balanced Fund merged with OGM Oasis Crescent Global Medium Equity Fund, Oasis Crescent Global Short Term Income Fund merged with OGM Oasis Crescent Global Short Term Income Fund and Oasis Crescent Variable Balanced Fund merged with OGM Oasis Crescent Variable Fund within the OGM Oasis Crescent Global Investment Funds (UK) ICVC on 11 December 2020. On the merger dates, the assets and liabilities relating to the above funds were transferred to OGM Oasis Crescent Global Investment Funds (UK) ICVC.

Up until 24 December 2020, 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 were listed on the Euronext Dublin ("Irish Stock Exchange"). The remaining classes were 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.

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Background to the Company (continued)

Investment Objective (continued)

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

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

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

Other relevant information

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

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Investment Manager's Report

Global Economy

The global economy is still facing significant challenges as it rebounds following the 2Q 2020 collapse in economic activity at the height of the global COVID-19 lockdowns. On the positive side, the robust economic rebound which began in 3Q 2020 continued into the final quarter of the year. Near-term, 2nd & 3rd wave COVID-19 infection surges are likely to hamper the recovery. However, broad based vaccine rollout through 2021 is likely to increasingly underpin economic activity and sentiment as the year progresses. Global growth could even surprise on the upside this year as vaccine rollout combined with further monetary and fiscal stimulus boosts economic sentiment and leads to pent-up demand for consumption and investment goods. The IMF is now looking for Global GDP growth to expand 5.2% in 2021 after a -4.4% slump in 2020, with the US growing 3.1%, the Euro Area at 5.2% and China expanding a robust 8.2%.

The election of Joe Biden as US President in early November provided a significant boost to global markets given the scenario of a US President committed to globalization and the rule of law. In early January 2021, the Democrats snatched the two Georgia Senate seats up for re-election from the Republicans, giving them control of the Senate. With Democrats now in control of both the House and the Senate, markets anticipate further fiscal stimulus which is providing a boost to the global reflation trade.

There are 2 key risks that the global economy faces in 2021. The first, is that vaccine rollout is delayed in some shape or form, either due to logistical complications or because public suspicion about the rapidly developed vaccine leads to a slow take-up. Another variation of this risk is that a genetic mutation in the virus renders current vaccines less effective and requires further research and development for a new vaccine. All of these virus-related risk scenarios would hamper the economic recovery as governments would have to resort in the interim to further lockdown measures to slow the rate of infection. The second key risk is financial in nature, namely that with a range of asset prices looking stretched relative to long-term fundamentals, that any market volatility leads to selling as investors try to lock-in profits, reinforcing a market downturn and ultimately hurting economic sentiment. However, the stated aim of global central banks to do 'whatever it takes' to keep markets stable, does suggest that markets will ultimately remain supported notwithstanding bouts of volatility.

Global Equity

Global equity markets continued their strong recovery with the positive Q2 and Q3 2020 performance being followed up by another solid performance in the final quarter of 2020. The MSCI World Index increased by 14.1% in Q4 2020 with the Financial and Energy sectors both increasing by more than 20% after lagging other sectors in the earlier stages of the recovery. The S&P 500 increased by 12.1%, the Nikkei by 18.5% and the FTSE100 by 10.9%. The MSCI Emerging Markets also recorded a continued recovery in Q4 2020 increasing by 19.6%. The massive support from fiscal and monetary policy is offsetting the current impact of COVID-19 but risks remain with regards to further waves of COVID-19 infection and potential delays in the vaccine rollout which would hamper the economic recovery as governments would have to resort to further lockdown measures to slow the rate of infection. In addition, the massive stimulus has resulted in equity market valuations being stretched relative to long-term fundamentals but the stated aim of global central banks to do 'whatever it takes' to keep markets stable, does suggest that markets will ultimately remain supported notwithstanding bouts of volatility.

This market volatility is ideal for active managers and the Oasis Crescent Global Equity Fund is well positioned due to its focus on the best quality companies with strong balance sheets and its high exposure to outperforming sectors including Technology, Telecommunications and Healthcare. We are also taking advantage of opportunities to pick additional high quality companies when they are trading at significant discounts to their intrinsic value. Our strong positioning is reflected in the portfolio quality and valuation characteristics of the Oasis Crescent Global Equity Fund.

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Investment Manager's Report (continued)

Global Equity (continued)

The Fund is invested in companies that are global leaders in their sectors, generate strong free cash flows and have superior management teams who are efficient capital allocators that pursue value enhancing opportunities. The investment manager has successfully navigated turbulent economic cycles since its inception and with our strong focus on downside protection, we are confident that our portfolio is well positioned to provide attractive risk adjusted performance for our clients over the long-term.

Global Property

The full impact of COVID-19 on rental income and REIT balance sheets is in the process of working through the system. A positive is that we are seeing very low levels of capital investment and development activity which curtails new supply and creates an improving environment for existing property owners over the medium to longer term. It is important to remember that property valuations are based on the long term cash flows that will be generated by the property and the disruption caused by this pandemic is of a short term nature. REITS exposed to the Retail and Office sectors have been impacted more severely while tenants of Logistics and Data centre REITS have actually benefitted from increased online sales and data usage. Healthcare REITS with exposure to research and development facilities are also benefitting from increased demand for space. The Oasis Crescent Global Property Equity Fund is well positioned due to its focus on REITS with positive secular demand drivers, strong management teams and superior balance sheets. The Fund displays very attractive valuation characteristics with an average cash flow yield of 6.2% and dividend yield of 4.7% which offers a lot of value relative to the average bond yield of 1.1% and average inflation at 1.0%.

Global Income

In keeping with an 'whatever it takes approach', the Federal Reserve (Fed) pledged in December 2020 to continue asset purchases until such time as it had achieved substantial progress in achieving its goals of maximum employment relative to the economy's potential as well as price stability (now defined by the Fed as a period of above-target 2% inflation outturns in order to achieve a 2% average). The European Central Bank (ECB) meanwhile expanded its asset purchase programme by EUR0.5tn to EUR1.85tn while the Bank of England (BoE) in November expanded its purchase programme by GBP150bn to GBP895bn. As such, key central banks remain committed to run highly accommodative monetary policy for the foreseeable future.

Increasing global risk-on sentiment and relative economic outperformance during 4Q 2020 of the US economy, particularly with respect to Europe and the UK, led to a weaker USD, rising US yields and a steeper US yield curve. The US 10-year yield closed at 0.91% at end-December, 23 basis points (bps) higher than the close in 3Q 2020, at 0.68%. The spread between the 10-year and 2-year US Treasury yields rose 25bps over the quarter to 82bps, the steepest in just over 3 years. By contrast, European bonds were a little stronger with the UK 10-year yield 3bps lower at 0.20% and the German 10-year yield falling by 5bps, finishing the year at -0.57%. Meanwhile, Italy's 10-year yield fell by 32bps to 0.54%. In Asia, Japan's 10-year bond yield was unchanged at 0.68%.

Overall, global monetary policies are likely to remain historically accommodative which should keep yield curves anchored, with long-term yields range-bound for the next three to six months. As the global recovery picks up in 2H 2021, the 'zero-rate' monetary policy, together with quantitative easing and loose fiscal policies may provide some impetus to inflation, potentially leading to steeper yield curves.

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Investment Manager's Report (continued)

Performance

The OCGIF PLC Funds were merged into the UK (ICVC) Funds on 11 December 2020 and accordingly the performance track record was carried over.

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	6.5	4.4	5.6	4.4	6.0	7.0
Benchmark	11.9	6.8	9.5	6.2	5.4	2.7

Oasis Crescent Global Equity Fund ("OCGEF") was merged with OGM Oasis Crescent Global Equity Fund on 11 December 2020.

The performance of OCGEF was assessed against the Average Shari'ah Global Equity Peer Group (the "Original Benchmark"). Performance is therefore shown against the Original Benchmark since inception until 11 December 2020 and against the new benchmark, the MSCI ACWI Islamic USD Net Total Return Index, subsequently.

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, Bloomberg: December 2000 to Dec 2020.

	SHARPE RATIO	SORTINO RATIO
Oasis Crescent Global Equity Fund	0.33	0.46
Benchmark	0.04	0.05

Source: Oasis Research; Morningstar, Bloomberg: December 2000 to Dec 2020

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	-11.1	-5.1	-1.1	0.8	3.0	1.3
Global REIT Blended Index Benchmark	-10.6	-0.8	1.0	4.5	6.7	3.4

Oasis Crescent Global Property Equity Fund ("OCGPEF") was merged with OGM Oasis Crescent Global Property Equity Fund on 11 December 2020. The underlying components of the Benchmark were changed upon the merger.

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

Note: Benchmark adjusted for non-recoverable withholding taxes prior to the merger.

Source: Oasis Research; Bloomberg: September 2006 to Dec 2020

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Investment Manager's Report (continued)

Oasis Crescent Global Income Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	% Growth 7 Year	% Growth 10 Year	Since Inception
						Annualised
Oasis Crescent Global Income Fund	5.2	4.1	3.6	3.0	3.3	3.5

Oasis Crescent Global Income Fund ("OCGIF") merged with OGM Oasis Crescent Global Income Fund on 11 December 2020.

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 Dec 2020

Oasis Crescent Global Short-Term Income Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	Since Inception
				Annualised
Oasis Crescent Global Short-Term Income Fund	2.1	2.3	2.0	1.5

Oasis Crescent Global Short Term Income Fund merged with OGM Oasis Crescent Global Short Term Income Fund on 11 December 2020.

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 Dec 2020

Oasis Crescent Global Medium Equity Balanced Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	% Growth 7 Year	Since Inception
					Annualised
Oasis Crescent Global Medium Equity Balanced Fund	3.0	2.2	3.8	2.9	4.4
OECD Inflation + 0.5%	1.8	2.4	2.4	2.2	2.2

Oasis Crescent Global Medium Equity Balanced Fund merged with OGM Oasis Crescent Global Medium Equity Fund on 11 December 2020.

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 using Bloomberg & www.oecd.org: March 2012 to Dec 2020.

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	1.2	1.4	2.4	1.7	3.0
OECD Inflation	1.2	1.9	1.9	1.7	1.8

Oasis Crescent Global Low Equity Balanced Fund ("OCGLEBF") merged with OGM Oasis Crescent Global Medium Equity Fund on 11 December 2020.

Note: OECD Benchmark lags by 1 month

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Investment Manager's Report (continued)

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 using Bloomberg & www.oecd.org: April 2011 to Dec

Oasis Crescent Variable Balanced Fund

Returns	% Growth 1 Year	% Growth 3 Year	% Growth 5 Year	Since Inception
				Annualised
Oasis Crescent Variable Balanced Fund	(5.2)	(3.0)	(0.4)	0.2
OECD Inflation + 0.7%	2.0	2.6	2.6	2.3

Oasis Crescent Variable Balanced Fund ("OCVBF") merged with OGM Oasis Crescent Variable Fund on 11 December 2020.

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 using Bloomberg & www.oecd.org: September 2014 to Dec 2020

Disclaimer

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

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Directors' Report

The Board of Directors submit their Annual Report together with the audited financial statements for the financial year ended 31 March 2021.

Principal Activities

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

Significant events during the financial year

Oasis Crescent Global Equity Fund merged with the OGM Oasis Crescent Global Equity Fund, Oasis Crescent Global Property Equity Fund merged with OGM Oasis Crescent Global Property Equity Fund, Oasis Crescent Global Income Fund merged with OGM Oasis Crescent Global Income Fund, Oasis Crescent Global Low Equity Balanced Fund merged with OGM Oasis Crescent Global Low Equity Fund, Oasis Crescent Global Medium Equity Balanced Fund merged with OGM Oasis Crescent Global Medium Equity Fund, Oasis Crescent Global Short Term Income Fund merged with OGM Oasis Crescent Global Short Term Income Fund and Oasis Crescent Variable Balanced Fund merged with OGM Oasis Crescent Variable Fund within the OGM Oasis Crescent Global Investment Funds (UK) ICVC on 11 December 2020. On the merger dates, the assets and liabilities relating to the above funds were transferred to OGM Oasis Crescent Global Investment Funds (UK) ICVC.

Review of business

The details of the Company's position at the financial year end are disclosed in the Statement of Financial Position on page 23 and the Company's operations are disclosed in the Statement of Comprehensive Income on page 25. The net assets under management of the Company were US\$ Nil at the end of the financial year (31 March 2020: US\$355m), which is explained by the closure of the sub funds following the mergers detailed in the section above. The Investment Manager's report on pages 5 to 9 contains a review of the factors which contributed as well as the impacts of COVID-19 to the performance for the financial year.

Corporate Governance

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

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

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

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

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Directors' Report (continued)

Corporate Governance (continued)

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.

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

Internal Control and Risk Management Systems in Relation to Financial Reporting

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

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

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

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

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

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

Dealings with Shareholders

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

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

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Directors' Report (continued)

Dealings with Shareholders (continued)

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

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

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

Diversity Report

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

Board composition and activities

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

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

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

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Directors' Report (continued)

Risk management objectives and policies

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

Results and dividends

The results and dividends for the financial year are set out in the Statement of Comprehensive Income on pages 25 and 26.

During the financial year, the Directors declared distributions of US\$902,380 (31 March 2020: US\$2,043,537) for Oasis Crescent Global Equity Fund, US\$740,292 (31 March 2020: US\$2,0332,097) for Oasis Crescent Global Property Equity Fund, US\$721,852 (31 March 2020: US\$1,157,228) for Oasis Crescent Global Income Fund, US\$157,932 (31 March 2020: US\$267,265) for Oasis Crescent Global Low Equity Balanced Fund, US\$121,169 (31 March 2020: US\$153,471) for Oasis Crescent Global Medium Equity Balanced Fund, US\$244,876 (31 March 2020: US\$486,072) for Oasis Crescent Global Short Term Income Fund and US\$14,449 (31 March 2020: US\$88,534) for Oasis Crescent Variable Balanced Fund. The distributions were partly paid in cash and partly reinvested in the respective Sub-Funds.

Events subsequent to the financial year end

Following the merger of the sub-funds into OGM Oasis Crescent Global Investment Funds (UK) ICVC, the Company has no assets or liabilities and has ceased trading. Steps have been taken to deregister the Company, which will take place after the year ended 31 March 2021. As a result the financial statements have been prepared on a basis other than going concern, which is described as the termination basis (see note 2).

Directors and Secretary

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

Directors

Adam Ebrahim
Mohamed Shaheen Ebrahim
Nazeem Ebrahim
Bint Nur Ebrahim
Dr. Yousuf Mahomed
Dr. Anver Amod
Muhammad Nurulain Abdullah Boda
Muhammad Saad

Directors' and Secretary's interests

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

Secretary

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

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Directors' Report (continued)

Related parties

The Board of Directors is not aware of any contracts or arrangements of any significance in relation to the business of the Company in which the Directors or Secretary had any interest as defined in the Companies Act at any time during the financial year ended 31 March 2021, except as follows:

Adam Ebrahim, Mohamed Shaheen Ebrahim, Nazeem Ebrahim, Dr. Yousuf Mahomed, Muhammad Saad and Muhammad Nurulain Abdullah Boda 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 year complied with the obligations set out in this paragraph.

Directors' statement on accounting records under the Companies Act 2014

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

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

Fair Value Directive

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

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.

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Directors' Report (continued)

Directors' Compliance Statement (continued)

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

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

Audit Committee

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

Independent Auditors

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

Disclosure of Information to Auditors

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

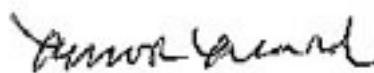
On behalf of the Board:



Mohamed Shaheen Ebrahim

Director

Date: 19 July 2021



Dr. Anver Amod

Director

Date: 19 July 2021

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Statement of Directors' Responsibilities

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

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

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

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

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

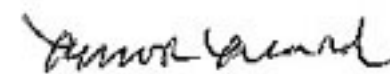
The Directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with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

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

On behalf of the board:



Mohamed Shaheen Ebrahim
Director
Date: 19 July 2021



Dr. Anver Amod
Director
Date: 19 July 2021

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021



BNP PARIBAS
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DEPOSITARY'S REPORT TO THE SHAREHOLDERS OF OASIS CRESCENT GLOBAL INVESTMENT FUND (IRELAND) FOR THE PERIOD UP TO 11TH DECEMBER 2020

We, BNP Paribas Securities Services, Dublin Branch, appointed Depositary to Oasis Crescent Global Investment Fund (Ireland) plc ("the Company") provide this report solely in favour of the investors of the Company for the period up to 11 December 2020 ("the Period"). This report is provided in accordance with the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 (SI No 352 of 2011) as amended, ("the UCITS Regulations") and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019). We do not, in the provision of this report, accept nor assume responsibility for any other purpose or to any other person to whom this report is shown.

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

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

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

Lesley Mulhall

For and on behalf of

BNP Paribas Securities Services, Dublin Branch

Trinity Point

10-11 Leinster Street South

Dublin 2

Date: 20th May 2021

BNP PARIBAS SECURITIES SERVICES DUBLIN BRANCH

Trinity Point 10-11 Leinster Street South Dublin 2 Ireland

Branch registered in Ireland. Registered Number: 904623

BNP Paribas Securities Services SCA is incorporated in France as a Partnership Limited by Shares and is authorised by the ACPR (Autorité de Contrôle Prudentiel et de Résolution) and supervised by the ACPR, the ECB (European Central Bank) and the AMF (Autorité des Marchés Financiers). Its registered office in Paris is at 3, rue d'Antin, 75002 Paris, France.

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

We have audited the financial statements of Oasis Crescent Global Investment Fund (Ireland) plc (or the “Company”) for the financial year ended 31 March 2021 which comprise the Statement of Financial Position, the Statement of Comprehensive Income, the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares, and the Statement of Cash Flows, and the related notes to the financial statements, including the summary of significant accounting policies.

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

In our opinion, the Company's financial statements:

- give a true and fair view in accordance with IFRS as adopted by the European Union of the assets, liabilities and financial position of the Company as at 31 March 2021 and of its financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014, and the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended) and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019.

Basis for opinion

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

Independent auditor's report

To the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)

Conclusions relating to departure from the going concern basis

In forming our opinion on the financial statements, which is not modified, we have considered the presentation of the financial statements on a basis other than that of a going concern (termination basis), the adjustments arising from this presentation, and the adequacy of the disclosures made in the Directors' report and Note 2 to the financial statements. The termination basis of accounting has been adopted by the Board of Directors (or the "Directors") in preparing the financial statements as a result of the Directors' decision to deregister the Company following the merger of the Company's sub-funds with a UK entity. The Directors plan to terminate the Company in the near future. It is therefore appropriate to prepare these financial statements on the termination basis of accounting. This basis requires reducing assets to their realisable values and to provide for liabilities arising from the decision, if any.

Other information

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

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

We have nothing to report in this regard.

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

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

Independent auditor's report

To the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)

Matters on which we are required to report by exception

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

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

We have no exceptions to report arising from this responsibility.

Responsibilities of those charged with governance for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

The auditor's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes their opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent auditor's report**To the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)****Responsibilities of the auditor for the audit of the financial statements (continued)**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

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

Independent auditor's report**To the members of Oasis Crescent Global Investment Fund (Ireland) plc (continued)****The purpose of our audit work and to whom we owe our responsibilities**

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



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

Date: 23 July 2021

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Statement of Financial Position

		31 March 2021						
Notes	Combined Company Total* US\$	Oasis Crescent Global Equity Fund # US\$	Oasis Crescent Global Property Equity Fund # US\$	Oasis Crescent Global Income Fund # US\$	Oasis Crescent Global Low Equity Balanced Fund # US\$	Oasis Crescent Global Medium Equity Balanced Fund # US\$	Oasis Crescent Global Short Term Income Fund # US\$	Oasis Crescent Variable Balanced Fund # ** US\$
ASSETS								
CURRENT ASSETS								
Financial assets measured at fair value through profit or loss	10	-	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	10	-	-	-	-	-	-	-
Term deposits	14	-	-	-	-	-	-	-
Cash and cash equivalents	14	-	-	-	-	-	-	-
Subscriptions due from unit holders		-	-	-	-	-	-	-
Accounts receivable - Investment sales	9	-	-	-	-	-	-	-
Other receivables and prepayments		-	-	-	-	-	-	-
Total assets		-	-	-	-	-	-	-
LIABILITIES								
CURRENT LIABILITIES								
Redemptions due to unit holders		-	-	-	-	-	-	-
Accounts payable - Investment purchases	9	-	-	-	-	-	-	-
Distributions payable to unit holders		-	-	-	-	-	-	-
Accrued expenses		-	-	-	-	-	-	-
Liabilities (excluding net assets attributable to holders of redeemable participating shares)		-	-	-	-	-	-	-
Net assets attributable to holders of redeemable participating shares		-	-	-	-	-	-	-
Represented by:								
Net assets attributable to holders of redeemable participating shares (at trading value)		-	-	-	-	-	-	-


The Sub-Funds was merged with the funds of OGM Oasis Crescent Global Investment Funds (UK) ICVC on 11 December 2020

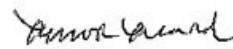
*Note the Combined Company Total eliminates the effect of any cross holdings between Sub-Funds

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

The accompanying notes form an integral part of these statements.

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


 Mohamed Shaheen Ebrahim
 Dublin
 19 July 2021


 Dr. Anver Amod
 Dublin
 19 July 2021

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Statement of Financial Position

31 March 2020

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

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

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

The accompanying notes form an integral part of these statements.

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Statement of Comprehensive Income

		Year Ended 31 March 2021							
Note	Combined Company Total* US\$	Oasis Crescent Global Equity Fund # US\$	Oasis Crescent Global Property Equity Fund # US\$	Oasis Crescent Global Income Fund # US\$	Oasis Crescent Global Low Equity Balanced Fund # US\$	Oasis Crescent Global Medium Equity Balanced Fund # US\$	Oasis Crescent Global Short Term Income Fund # US\$	Oasis Crescent Variable Balanced Fund # ** US\$	
Income									
Investment income	6	1,901,455	306,424	110,715	1,140,080	15,265	-	321,457	7,514
Dividend income	7	6,104,830	4,202,679	1,675,381	-	427,029	358,876	-	70,368
Other income		31,810	-	-	-	9,612	9,228	-	12,970
Net investment income		8,038,095	4,509,103	1,786,096	1,140,080	451,906	368,104	321,457	90,852
Expenses									
Management fees	15a	(3,732,442)	(2,464,067)	(699,631)	(124,405)	(207,445)	(165,591)	(24,295)	(47,008)
Performance fees	15a	-	-	-	-	-	-	-	-
Directors' fees	15b	(93,750)	(45,690)	9,684	(28,886)	(2,610)	(2,265)	(21,064)	(2,919)
Depository and Trustee fees	17	(145,129)	(59,646)	(21,881)	(16,610)	(12,643)	(12,676)	(8,668)	(13,005)
Transaction costs		(30,687)	(13,372)	(5,108)	(3,910)	(2,705)	(2,711)	(501)	(2,380)
Statutory audit fee	18	(69,055)	(34,470)	(7,972)	(12,110)	(4,481)	(3,837)	(3,677)	(2,509)
Marketing costs		(340,924)	(222,635)	(81,162)	(31,736)	14,584	4,405	(19,867)	(4,514)
Travel		(112,187)	(55,501)	(20,609)	(14,502)	(6,889)	(5,177)	(6,806)	(2,704)
Other operating expenses		(628,113)	(312,309)	(84,593)	(77,935)	(45,918)	(35,651)	(43,769)	(27,938)
Total operating expenses		(5,152,287)	(3,207,690)	(911,272)	(310,094)	(268,107)	(223,503)	(128,647)	(102,977)
Net income from operations before tax		2,885,808	1,301,413	874,824	829,986	183,799	144,601	192,810	(12,125)
Withholding tax on dividends and other investment income	8	(463,702)	(348,186)	(99,620)	-	(6,892)	(7,523)	-	(1,480)
Allowance for withholding tax receivable	20	131,367	83,583	46,938	-	105	353	-	388
Profit allocated for distribution		2,553,473	1,036,810	822,142	829,986	177,012	137,431	192,810	(13,217)
Distribution to unitholders	13	(2,273,447)	(902,380)	(740,292)	(721,852)	(157,932)	(121,169)	(244,876)	(14,449)
Income equalisation	13	98,530	1,222	3,837	51,109	(1,728)	1,247	42,612	231
Fair value movements on financial assets at fair value through profit or loss		74,093,454	56,425,239	13,554,399	76,922	3,247,341	3,145,879	90,816	1,207,720
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations		74,472,010	56,560,891	13,640,086	236,165	3,264,693	3,163,388	81,362	1,180,285

The Sub-Funds was merged with the funds of OGM Oasis Crescent Global Investment Funds (UK) ICVC on 11 December 2020

*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 discontinuing operations.

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Statement of Comprehensive Income

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

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

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

The accompanying notes form an integral part of these statements.

All results are from discontinuing operations.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

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

Note	Year Ended 31 March 2021							
	Combined Company Total*	Oasis Crescent Global Equity Fund #	Oasis Crescent Global Property Equity Fund #	Oasis Crescent Global Income Fund #	Oasis Crescent Global Low Equity Balanced Fund #	Oasis Crescent Global Medium Equity Balanced Fund #	Oasis Crescent Global Short Term Income Fund #	Oasis Crescent Variable Balanced Fund # **
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Net assets attributable to holders of redeemable participating shares at 1 April 2020	354,532,879	199,901,491	71,667,858	44,943,989	21,940,068	17,372,516	19,403,029	7,417,427
Issue of redeemable participating shares during the financial period	19,499,977	18,584,811	11,255,709	13,679,022	280,135	1,063,658	11,329,417	433,620
Redemption of redeemable participating shares during the financial period	(452,651,299)	(275,489,707)	(96,701,717)	(62,013,665)	(25,486,445)	(21,599,562)	(30,986,021)	(9,268,937)
Increase/(decrease) in net assets attributable to holders of redeemable participating shares from operations	74,472,010	56,560,891	13,640,086	236,165	3,264,693	3,163,388	81,362	1,180,285
Items recognised directly in statement of changes in net assets attributable to holders of redeemable participating shares:								
Fair value movements on Fixed income securities	3,908,828	442,514	138,064	3,154,489	1,549	-	172,213	-
Foreign currency translation	237,605	-	-	-	-	-	-	237,605
Net assets attributable to holders of redeemable participating shares at 31 March 2021	-	-	-	-	-	-	-	-

The Sub-Funds was merged with the funds of OGM Oasis Crescent Global Investment Funds (UK) ICVC on 11 December 2020

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

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

The accompanying notes form an integral part of these statements.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

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

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

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

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

The accompanying notes form an integral part of these statements.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

Statement of cash flows

		Year Ended 31 March 2021						
Note	Combined Company Total*	Oasis Crescent Global Equity Fund #	Oasis Crescent Global Property Equity Fund #	Oasis Crescent Global Income Fund #	Oasis Crescent Global Low Equity Balanced Fund #	Oasis Crescent Global Medium Equity Balanced Fund #	Oasis Crescent Global Short Term Income Fund #	Oasis Crescent Variable Balanced Fund # **
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash flows from operating activities								
Dividends received	7,174,224	4,779,549	2,120,212	-	434,027	366,715	-	103,223
Investment income received	2,730,170	459,665	159,036	1,550,764	31,040	-	514,962	14,703
Other income	31,809	-	-	-	9,612	9,228	-	12,970
Operating expenses paid	(3,687,143)	(2,671,431)	(648,124)	(221,512)	(289,776)	(232,937)	458,133	(81,500)
Net cash inflow/(outflow) from operating activities	6,249,060	2,567,783	1,631,125	1,329,252	184,903	143,006	973,096	49,396
Cash flows from investing activities								
Purchases of securities	(43,656,940)	(8,728,887)	(13,289,405)	(13,151,980)	(19,964,651)	(16,763,620)	(6,505,992)	(2,378,793)
Proceeds from sale of securities	439,997,484	257,419,203	90,873,473	54,954,252	44,188,222	36,141,817	16,572,518	8,742,755
Net cash inflow/(outflow) from investing activities	396,340,543	248,690,316	77,584,068	41,802,272	24,223,571	19,378,197	10,066,526	6,363,961
Cash flows from financing activities								
Proceeds from issuance of redeemable participating shares	17,380,545	17,957,732	10,181,200	13,084,544	89,577	947,408	11,219,133	398,028
Payments on redemption of redeemable participating shares	(452,774,409)	(275,554,530)	(96,737,150)	(62,028,944)	(25,488,864)	(21,601,045)	(30,989,624)	(9,269,008)
Distribution to unitholders	(137,739)	(28,471)	(60,181)	(30,137)	(7,766)	(17,474)	(835)	6,942
Net cash inflow/(outflow) from financing activities	(435,531,603)	(257,625,270)	(86,616,131)	(48,974,537)	(25,407,052)	(20,671,111)	(19,771,326)	(8,864,038)
Net increase/(decrease) in cash and cash equivalents	(32,941,999)	(6,367,172)	(7,400,938)	(5,843,013)	(998,579)	(1,149,908)	(8,731,705)	(2,450,681)
Foreign exchange movement on cash and cash equivalents	476,950	283,530	153,822	76,920	20,585	18,397	90,815	(167,130)
Cash and cash equivalents at beginning of the financial period	32,227,444	6,083,641	7,247,115	5,766,091	977,993	1,131,510	8,640,889	2,380,206
Foreign exchange translation	237,605	-	-	-	-	-	-	237,605
Cash and cash equivalents at the end of the financial period	14	-	-	-	-	-	-	-
Supplementary disclosures:								
Non cash distributions to unitholders	(3,651,011)	(1,654,939)	(1,211,577)	(781,183)	(192,062)	(129,587)	(274,848)	(36,133)

The Sub-Funds was merged with the funds of OGM Oasis Crescent Global Investment Funds (UK) ICVC on 11 December 2020

*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

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Statement of cash flows

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

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

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

The accompanying notes form an integral part of these statements.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

Notes to the financial statements

1. Incorporation and principal activities

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

The Company has currently established 7 Sub-Funds, namely Oasis Crescent Global Equity Fund, Oasis Crescent Global Property Equity Fund, Oasis Crescent Global Income Fund, Oasis Crescent Global Low Equity Balanced Fund, Oasis Crescent Global Medium Equity Balanced Fund, Oasis Crescent Global Short Term Income Fund and Oasis Crescent Variable Balanced Fund. Oasis Crescent Global Equity Fund merged with the OGM Oasis Crescent Global Equity Fund, Oasis Crescent Global Property Equity Fund merged with OGM Oasis Crescent Global Property Equity Fund, Oasis Crescent Global Income Fund merged with OGM Oasis Crescent Global Income Fund, Oasis Crescent Global Low Equity Balanced Fund merged with OGM Oasis Crescent Global Low Equity Fund, Oasis Crescent Global Medium Equity Balanced Fund merged with OGM Oasis Crescent Global Medium Equity Fund, Oasis Crescent Global Short Term Income Fund merged with OGM Oasis Crescent Global Short Term Income Fund and Oasis Crescent Variable Fund merged with OGM Oasis Crescent Variable Fund within the OGM Oasis Crescent Global Investment Funds (UK) ICVC on 11 December 2020. On the merger dates, the assets and liabilities relating to the above funds were transferred to OGM Oasis Crescent Global Investment Funds (UK) ICVC.

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) were delisted from the Irish Stock Exchange. The remaining classes are not listed on any stock exchange. There is segregated liability between Sub-Funds.

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

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

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

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

Incorporation and principal activities (continued)

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

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

2. Basis of preparation

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

The financial statements have been prepared on a basis other than going concern, which is described as the termination basis due to the decision to de-register the Company after the 9 months ended 31 December 2020 as the sub-funds of the Company of merged with the funds of the OGM Oasis Crescent Global Investment Funds (UK) ICVC. Any future expenses related to the termination of the Oasis Crescent Global Investment Fund (Ireland) Plc will be borne by the Manager (Oasis Global Management Company (Ireland) Limited).

This departure is made in order to comply with the overriding requirement in the Act for the financial statements to give a true and fair view. The termination basis requires the carrying value of assets to be at the amounts they are expected to realise and liabilities include any amounts which have crystallised as a result of the decision to de-register, and ultimately close, the Company. No adjustments have been made in these financials statements as a result of the use of the termination basis of accounting. In all other respects, the financial statements have been prepared in accordance with the accounting framework.

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 years affected.

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

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

2.1 New Standards and Interpretations

There are no standards and interpretations, which have been published, that are mandatory for the Company's accounting years beginning on or after 1 April 2020 or later years.

2.2 Significant accounting policies

(a) Foreign currency translation

(i) *Functional and presentation currency*

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

(ii) *Foreign currency translation*

Proceeds from subscriptions and amounts paid on redemption of redeemable shares are translated at actual rates. Translation differences on non-monetary items, such as equities classified as available-for-sale financial assets, are included in the fair value reserve in equity. The operating results and financial position of the Oasis Crescent Variable Balanced Fund are translated to the presentation currency of the Company using the average exchange rate for the financial year under review and spot exchange rate as at 11 December 2020 respectively.

(b) Financial instruments

Classification

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

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

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

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

Oasis Crescent Global Investment Fund (Ireland) plc

Final Report and Financial Statements

Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

2.2 Significant accounting policies (continued)

(b) Financial instruments (continued)

Fair value estimation

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

Recognition

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

Transaction costs

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

Measurement

Financial assets are subsequently carried at fair value.

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

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

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

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Financial Year Ended 31 March 2021

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.

(c) Receivables

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

(d) Offsetting financial instruments

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

(e) Cash and cash equivalents

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

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Notes to the financial statements (continued)

2.2 Significant accounting policies (continued)

(f) Due from/to brokers

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

(g) Redeemable participating shares

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

(h) Subscriber shares

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

(i) Payables

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

(j) Dividend income

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

(k) Investment income

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

(l) Distributions payable to holders of redeemable participating shares

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

(m) Expenses

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

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

2.2 Significant accounting policies (continued)

(n) Income Equalisation

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

(o) Transfers between levels of the fair value hierarchy

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

(p) Non permissible income

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

2.2 Basis of preparation of combined company totals

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

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

3. Financial risk management

3.1 Risk management framework

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

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

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

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

3.2 Market Risk

At 31 March 2021, the Company's market risk is affected by three main components: changes in actual market prices, profit rate and foreign currency movements. Market price risk, profit rate and foreign currency movements are covered in Notes 3.2.1, 3.2.2 and 3.2.3 respectively. The Board of Directors and the Investment Manager have noted the impacts of COVID-19 and continue to monitor the situation.

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

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

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

3.2.1 Market Price Risk

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

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

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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 31 March 2021, the fair values of financial instruments exposed to price risk were as follows:

Price risk sensitivity analysis

	31 March 2021	31 March 2020
	US\$	US\$
Equity and Sukuk securities		
Oasis Crescent Global Equity Fund	-	192,106,092
Oasis Crescent Global Property Equity Fund	-	63,760,510
Oasis Crescent Global Income Fund	-	38,647,783
Oasis Crescent Global Low Equity Balanced Fund	-	20,995,267
Oasis Crescent Global Medium Equity Balanced Fund	-	16,250,715
Oasis Crescent Global Short Term Income Fund	-	9,894,313
Oasis Crescent Variable Balanced Fund	-	4,997,537
	-	346,652,217

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

	31 March 2021	31 March 2020
	US\$	US\$
Increase		
Oasis Crescent Global Equity Fund	-	9,605,305
Oasis Crescent Global Property Equity Fund	-	3,188,026
Oasis Crescent Global Income Fund	-	1,932,389
Oasis Crescent Global Low Equity Balanced Fund	-	1,049,763
Oasis Crescent Global Medium Equity Balanced Fund	-	812,536
Oasis Crescent Global Short Term Income Fund	-	494,716
Oasis Crescent Variable Balanced Fund	-	249,877
	-	17,332,612
Decrease		
Oasis Crescent Global Equity Fund	-	(9,605,305)
Oasis Crescent Global Property Equity Fund	-	(3,188,026)
Oasis Crescent Global Income Fund	-	(1,932,389)
Oasis Crescent Global Low Equity Balanced Fund	-	(1,049,763)
Oasis Crescent Global Medium Equity Balanced Fund	-	(812,536)
Oasis Crescent Global Short Term Income Fund	-	(494,716)
Oasis Crescent Variable Balanced Fund	-	(249,877)
	-	(17,332,612)

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.2.1 Market price risk (continued)

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

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

3.2.2 Profit rate risk

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

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

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

At 31 March 2021	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
Oasis Crescent Global Property Equity Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-
Accounts receivable - Investment sales	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	-	-	-	-	-
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Total liabilities	-	-	-	-	-
Total profit sensitivity gap	-	-	-	-	-

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 2021	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
Oasis Crescent Global Property Equity Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-
Accounts receivable - Investment sales	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	-	-	-	-	-
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Total liabilities	-	-	-	-	-
Total profit sensitivity gap	-	-	-	-	-
Oasis Crescent Global Income Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-
Total assets	-	-	-	-	-
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Total liabilities	-	-	-	-	-
Total profit sensitivity gap	-	-	-	-	-

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 2021	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
Oasis Crescent Global Low Equity Balanced Fund	US\$	US\$	US\$	US\$	US\$
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	-	-	-	-	-
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Total liabilities	-	-	-	-	-
Total profit sensitivity gap	-	-	-	-	-
Oasis Crescent Global Medium Equity Balanced Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	-	-	-	-	-
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Total liabilities	-	-	-	-	-
Total profit sensitivity gap	-	-	-	-	-

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2021	0-12 months	1 - 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$		US\$	US\$
Oasis Crescent Global Short Term Income Fund					
Assets					
Financial assets measured at fair value through profit or loss:	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-
Total assets	-	-	-	-	-
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Total liabilities	-	-	-	-	-
Total profit sensitivity gap	-	-			
Oasis Crescent Variable Balanced Fund					
Assets					
Financial assets measured at fair value through profit or loss:	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	-	-	-	-	-
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Total liabilities	-	-	-	-	-
Total profit sensitivity gap	-	-			

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 2020	0-12 months	1 - 10 years	More than 10	Non-profit	Total
	US\$	US\$	years	bearing	
			US\$	US\$	US\$
Oasis Crescent Global Equity Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	177,582,891	177,582,891
Fixed income securities measured at fair value through other comprehensive income	5,788,454	8,734,747	-	-	14,523,201
Term deposits	1,279,608	-	-	-	1,279,608
Cash and cash equivalents	4,804,033	-	-	-	4,804,033
Subscriptions due from unit holders	-	-	-	961,813	961,813
Accounts receivable - Investment sales	-	-	-	-	-
Other receivables	-	-	-	2,001,199	2,001,199
Total assets	11,872,095	8,734,747	-	180,545,903	201,152,745
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	781,030	781,030
Accrued expenses	-	-	-	470,225	470,225
Total liabilities	-	-	-	1,251,255	1,251,255
Total profit sensitivity gap	11,872,095	8,734,747			
Oasis Crescent Global Property Equity Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	58,590,519	58,590,519
Fixed income securities measured at fair value through other comprehensive income	500,170	4,669,821	-	-	5,169,991
Term deposits	1,029,352	-	-	-	1,029,352
Cash and cash equivalents	6,217,762	-	-	-	6,217,762
Subscriptions due from unit holders	-	-	-	97,799	97,799
Accounts receivable - Investment sales	-	-	-	284,918	284,918
Other receivables	-	-	-	1,001,950	1,001,950
Total assets	7,747,284	4,669,821	-	59,975,186	72,392,291
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	531,467	531,467
Accrued expenses	-	-	-	192,966	192,966
Total liabilities	-	-	-	724,433	724,433
Total profit sensitivity gap	7,747,284	4,669,821			

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2020	0-12 months	1- 10 years	More than 10	Non-profit	Total
	US\$	US\$	years	bearing	
	US\$	US\$	US\$	US\$	US\$
Oasis Crescent Global Income Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	5,794,764	30,851,997	2,001,023	-	38,647,783
Term deposits	3,208,695	-	-	-	3,208,695
Cash and cash equivalents	2,557,396	-	-	-	2,557,396
Subscriptions due from unit holders	-	-	-	120,317	120,317
Other receivables and prepayments	-	-	-	528,778	528,778
Total assets	11,560,855	30,851,997	2,001,023	649,095	45,062,969
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	89,468	89,468
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	29,512	29,512
Total liabilities	-	-	-	118,980	118,980
Total profit sensitivity gap	11,560,855	30,851,997			
Oasis Crescent Global Low Equity Balanced Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	19,495,087	19,495,087
Fixed income securities measured at fair value through other comprehensive income	1,500,180	-	-	-	1,500,180
Term deposits	-	-	-	-	-
Cash and cash equivalents	977,993	-	-	-	977,993
Subscriptions due from unit holders	-	-	-	814	814
Other receivables	-	-	-	73,596	73,596
Total assets	2,478,173	-	-	19,569,497	22,047,670
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	41,896	41,896
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	65,706	65,706
Total liabilities	-	-	-	107,602	107,602
Total profit sensitivity gap	2,478,173	-			

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Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2020	0-12 months	1- 10 years	More than 10 years	Non-profit bearing	Total
	US\$	US\$	US\$	US\$	US\$
Oasis Crescent Global Medium Equity Balanced Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	16,250,715	16,250,715
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Cash and cash equivalents	1,131,510	-	-	-	1,131,510
Subscriptions due from unit holders	-	-	-	10,608	10,608
Other receivables	-	-	-	48,183	48,183
	<u>1,131,510</u>	<u>-</u>	<u>-</u>	<u>16,309,506</u>	<u>17,441,016</u>
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	25,893	25,893
Redemptions due to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	42,607	42,607
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,500</u>	<u>68,500</u>
Total profit sensitivity gap	<u>1,131,510</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Oasis Crescent Global Short Term Income Fund					
Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value	4,614,070	5,280,243	-	-	9,894,313
Term deposits	7,960,181	-	-	-	7,960,181
Cash and cash equivalents	680,708	-	-	-	680,708
Subscriptions due from unit holders	-	-	-	118,350	118,350
Other receivables and prepayments	-	-	-	795,556	795,556
	<u>13,254,959</u>	<u>5,280,243</u>	<u>-</u>	<u>913,906</u>	<u>19,449,108</u>
Liabilities					
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	-	-
Redemptions due to unit holders	-	-	-	30,808	30,808
Accrued expenses	-	-	-	15,271	15,271
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,079</u>	<u>46,079</u>
Total profit sensitivity gap	<u>13,254,959</u>	<u>5,280,243</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Notes to the financial statements (continued)

3.2.2 Profit rate risk (continued)

At 31 March 2020	0-6 months	1- 10 years	More than 10	Non-profit	Total
	US\$	US\$	years	bearing	US\$
Oasis Crescent Variable Balanced Fund					
Assets					
Financial assets as available-for-sale measured at fair value	-	-	-	4,997,537	4,997,537
Fixed income securities as available-for-sale measured at fair value	-	-	-	-	-
Term deposits	1,596,775	-	-	-	1,596,775
Cash and cash equivalents	783,431	-	-	-	783,431
Subscriptions due from unit holders	-	-	-	239	239
Other receivables	-	-	-	63,534	63,534
	<u>2,380,206</u>	<u>-</u>	<u>-</u>	<u>5,061,310</u>	<u>7,441,516</u>
Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unitholders	-	-	-	14,742	14,742
Accrued expenses	-	-	-	9,347	9,347
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,089</u>	<u>24,089</u>
Total profit sensitivity gap	<u>2,380,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Sensitivity analysis

A 0.5% change in profit rates would have an impact on net assets attributable to holders of redeemable participating shares, and the increase/decrease in net assets attributable to holders of redeemable participating shares, of US\$ Nil (31 March 2020: US\$103,034) for Oasis Crescent Global Equity Fund, US\$ Nil (31 March 2020: US\$62,086) for Oasis Crescent Global Property Equity Fund, US\$ Nil (31 March 2020: US\$212,064) for Oasis Crescent Global Income Fund, US\$ Nil (31 March 2020: US\$12,391) for Oasis Crescent Global Low Equity Balanced Fund, US\$ Nil (31 March 2020: US\$5,658) for Oasis Crescent Global Medium Equity Balanced Fund, US\$ Nil (31 March 2020: US\$92,676) for Oasis Crescent Global Short Term Income Fund and US\$ Nil (31 March 2020: \$11,901) 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 quarterly basis when the financial statements are reviewed.

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Notes to the financial statements (continued)

3.2.3 Currency risk

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

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

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

Currency exposure as at 31 March 2021

Currency

Australian Dollar	-	-	-	-	-	-	-
Canadian Dollar	-	-	-	-	-	-	-
Euro	-	-	-	-	-	-	-
Great British Pound	-	-	-	-	-	-	-
Japanese Yen	-	-	-	-	-	-	-
Singapore Dollar	-	-	-	-	-	-	-
South African Rand	-	-	-	-	-	-	-
Norwegian Kroner	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Currency exposure as at 31 March 2020

Currency

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

Sensitivity analysis

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

	Combined Company Total	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
31 March 2021	-	-	-	-	-	-	-	-
31 March 2020	4,916,306	2,729,071	1,336,619	51,693	215,631	184,153	30,239	368,898

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Notes to the financial statements (continued)

3.2.3 Currency risk (continued)

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

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

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

3.3 Credit risk

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

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

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Notes to the financial statements (continued)

3.3 Credit risk (continued)

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

Oasis Crescent Global Equity Fund	31 March	31 March 2020
	2021	
	US\$	US\$
Fixed income securities measured at fair value through other comprehensive income	-	14,523,201
Term deposits	-	1,279,608
Cash and cash equivalents	-	4,804,033
Subscriptions due from unit holders	-	961,813
Accounts receivable - Investment sales	-	-
Other receivables and prepayments	-	2,001,199
	-	<u>23,569,855</u>
Oasis Crescent Global Property Equity Fund		
Fixed income securities measured at fair value through other comprehensive income	-	5,169,991
Term deposits	-	1,029,352
Cash and cash equivalents	-	6,217,762
Subscriptions due from unit holders	-	97,799
Accounts receivable - Investment sales	-	284,918
Other receivables and prepayments	-	1,001,950
	-	<u>13,801,772</u>
Oasis Crescent Global Income Fund		
Fixed income securities measured at fair value through other comprehensive income	-	38,647,783
Term deposits	-	3,208,695
Cash and cash equivalents	-	2,557,396
Subscriptions due from unit holders	-	120,317
Other receivables and prepayments	-	528,778
	-	<u>45,062,969</u>
Oasis Crescent Global Low Equity Balanced Fund		
Fixed income securities measured at fair value through other comprehensive income	-	1,500,180
Term deposits	-	-
Cash and cash equivalents	-	977,993
Subscriptions due from unit holders	-	814
Other receivables and prepayments	-	73,596
	-	<u>2,552,583</u>

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

3.3 Credit risk (continued)

Oasis Crescent Global Medium Equity Balanced Fund	31 March	31 March 2020
	2021	2020
	US\$	US\$
Fixed income securities as available-for-sale measured at fair value	-	-
Term deposits	-	-
Cash and cash equivalents	-	1,131,510
Subscriptions due from unit holders	-	10,608
Other receivables and prepayments	-	48,183
	-	1,190,301
Oasis Crescent Global Short Term Income Fund		
Fixed income securities measured at fair value through other comprehensive income	-	9,894,313
Term deposits	-	7,960,181
Cash and cash equivalents	-	680,708
Subscriptions due from unit holders	-	118,350
Other receivables and prepayments	-	795,556
	-	19,449,108
Oasis Crescent Variable Balanced Fund		
Fixed income securities measured at fair value through other comprehensive income	-	-
Term deposits	-	1,596,775
Cash and cash equivalents	-	783,431
Subscriptions due from unit holders	-	239
Other receivables and prepayments	-	63,534
	-	2,443,979

The Sub-Funds are exposed to credit risk on the cash and bank balances held with BNP Paribas Securities Services Dublin Branch, the Depository. The Oasis Crescent Global Short Term Income Fund is directly exposed and the other Sub-Funds are indirectly exposed to credit risk as a result of term deposits held by the Oasis Crescent Global Short Term Income Fund. Bankruptcy or insolvency of the Depository and other third parties may cause the Oasis Crescent Global Short Term Income Fund and the Sub-Funds' rights with respect to cash and/or term deposits to be delayed or limited. The Investment Manager monitors this risk by monitoring the credit profile of the Depository on a monthly basis from rating agencies. At 31 March 2021, the credit rating for BNP Paribas Securities Services is P-1 (31 March 2020: P-1) from Moody's Ratings.

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

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Notes to the financial statements (continued)

3.3 Credit risk (continued)

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

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

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

	<u>31 March 2021</u>	<u>31 March 2020</u>
ABSA Bank (Fitch)	-	B
Al Rayan Bank (Moody's)	-	P-1
Barclays Plc (Moody's)	-	P-2
HSBC (Standard & Poor's)	-	A-1
Nedbank Group Ltd (Fitch)	-	B
Qatar Islamic Bank (Fitch)	-	F1
Rand Merchant Bank (Standard & Poor's)	-	B
Standard Bank Group Ltd (Fitch)	-	B
National Bank of Abu Dhabi (Moody's)	-	P-1
Qatar National Bank (Standard & Poor's)	-	A-1
Emirates Islamic Bank (Standard & Poor's)	-	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:

	<u>31 March 2021</u>	<u>31 March 2020</u>
DP World Sukuk Limited 2028 (Moody's)	-	Baa1
KT Turkey Sukuk Limited 2021 (Fitch)	-	B+
TF Vrlik Kirlama 2026 (Fitch)	-	NA
QIB Sukuk Funding (Fitch)	-	A+
Wakala Sukuk 10 year 2021 (Moody's)	-	A3
Hazine Mustesarligi Varl 2024 (Fitch)	-	BB-
SOQ Sukuk A Q.S. (Standard and Poor's)	-	AA-
Perusahaan Penerbit Sukuk 2024 and 2025 (Moody's)	-	Baa3
Pkstan Sukuk 2022 (Fitch)	-	B3

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Notes to the financial statements (continued)

3.3 Credit risk (continued)

	31 March 2021	31 March 2020
SOAFSK Corp Sukuk (Fitch's)	-	BB
ISDB Sukuk 2023/2024 (Standard and Poor's)	-	AAA
IFC Sukuk (Moody's)	-	AAA
DIB Tier Sukuk (2026, 2049) (Moody's)	-	P-2
Hong Kong Sukuk 2027 (Standard and Poor's)	-	AA+
Bahrain Sukuk 2024 (Fitch)	-	N/A
KSA SUKUK LTD (Fitch)	-	A
DP World Sukuk Limited 2029 (Moody's)	-	Baa1
Saudi Electricity 2028,2030,2044 (Fitch)	-	A-
Malaysia 2026 (Standard and Poor's)	-	A3
International Islamic Liquidity Management (IILM)	-	A+
SOQ Sukuk A Q.S. (Standard and Poor's)	-	AA-
Emirates Islamic Bank Sukuk 2025	-	NA
Dubai Sovereign Sukuk 2030 (Moody's)	-	NA

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

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

3.4 Liquidity risk

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

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

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

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

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

The Company has the ability to borrow in the short term to ensure settlements. No such borrowings have arisen during the financial 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 periods from the end of the financial reporting period to the contractual maturity date. When a counterparty has a choice of when the amount is paid, the liability is allocated to the earliest financial year in which the Company can be required to pay.

Financial assets

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

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

	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\$
As at 31 March 2021						
Oasis Crescent Global Equity Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-	-
Term deposits	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-	-
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-	-
	-	-	-	-	-	-
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unitholders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-
Net assets due to holders of redeemable participating shares	-	-	-	-	-	-
	-	-	-	-	-	-
Liquidity gap	-	-	-	-	-	-
As at 31 March 2020						
Oasis Crescent Global Equity Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	177,582,891	177,582,891
Fixed income securities measured at fair value through other comprehensive income	-	4,284,514	1,503,940	8,734,747	-	14,523,201
Term deposits	-	249,994	1,029,614	-	-	1,279,608
Cash and cash equivalents	4,804,033	-	-	-	-	4,804,033
Subscriptions due from unit holders	961,813	-	-	-	-	961,813
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	1,494,390	50,959	361,821	94,028	-	2,001,199
	7,260,236	4,585,467	2,895,375	8,828,775	177,582,891	201,152,745
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unitholders	(781,030)	-	-	-	-	(781,030)
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	(292,561)	(177,664)	-	-	-	(470,225)
Net assets due to holders of redeemable participating shares	(199,901,490)	-	-	-	-	(199,901,490)
	(200,975,081)	(177,664)	-	-	-	(201,152,745)
Liquidity gap	(193,714,845)	4,407,803	2,895,375	8,828,775	177,582,891	-

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2021	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	No stated maturity	Total
Oasis Crescent Global Property Equity Fund	US\$	US\$	US\$	US\$	US\$	US\$
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-	-
Term deposits	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-	-
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-	-
	-	-	-	-	-	-
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-
Net assets due to holders of redeemable participating shares	-	-	-	-	-	-
Liquidity gap	-	-	-	-	-	-
As at 31 March 2020						
Oasis Crescent Global Property Equity Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	58,590,519	58,590,519
Fixed income securities measured at fair value through other comprehensive income	-	-	500,170	4,669,821	-	5,169,991
Term deposits	-	-	1,029,352	-	-	1,029,352
Cash and cash equivalents	6,217,762	-	-	-	-	6,217,762
Subscriptions due from unit holders	97,799	-	-	-	-	97,799
Accounts receivable - Investment sales	284,918	-	-	-	-	284,918
Other receivables and prepayments	755,078	-	208,392	38,480	-	1,001,950
	7,355,557	-	1,737,914	4,708,301	58,590,519	72,392,291
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Distributions to unit holders	(531,467)	-	-	-	-	(531,467)
Accounts payable - Investment purchases	-	-	-	-	-	-
Accrued expenses	(78,869)	(114,097)	-	-	-	(192,966)
Net assets due to holders of redeemable participating shares	(71,667,858)	-	-	-	-	(71,667,858)
	(72,278,194)	(114,097)	-	-	-	(72,392,291)
Liquidity gap	(64,922,638)	(114,097)	1,737,914	4,708,301	58,590,519	-

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2021	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\$
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-	-
Term deposits	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-	-
	-	-	-	-	-	-
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-
Net assets due to holders of redeemable participating shares	-	-	-	-	-	-
	-	-	-	-	-	-
Liquidity gap	-	-	-	-	-	-
As at 31 March 2020						
Oasis Crescent Global Income Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	2,616,314	3,178,450	30,851,997	2,001,023	38,647,783
Term deposits	2,424,546	-	784,149	-	-	3,208,695
Cash and cash equivalents	2,557,396	-	-	-	-	2,557,396
Subscriptions due from unit holders	120,317	-	-	-	-	120,317
Other receivables and prepayments	118,649	27,511	11,960	332,633	38,025	528,778
	5,220,908	2,643,825	3,974,559	31,184,630	2,039,048	45,062,969
Financial Liabilities						
Bank overdraft	-	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(89,468)	-	-	-	-	(89,468)
Accrued expenses	(18,829)	(10,683)	-	-	-	(29,512)
Net assets due to holders of redeemable participating shares	(44,943,989)	-	-	-	-	(44,943,989)
	(45,052,286)	(10,683)	-	-	-	(45,062,969)
Liquidity gap	(39,831,378)	2,633,142	3,974,559	31,184,630	2,039,048	-

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2021	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	No stated maturity	Total
Oasis Crescent Global Low Equity Balanced Fund	US\$	US\$	US\$	US\$	US\$	US\$
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-	-
Term deposits	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-	-
	-	-	-	-	-	-
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-
Net assets due to holders of redeemable participating shares	-	-	-	-	-	-
	-	-	-	-	-	-
Liquidity gap	-	-	-	-	-	-
As at 31 March 2020						
Oasis Crescent Global Low Equity Balanced Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	19,495,087	19,495,087
Fixed income securities measured at fair value through other comprehensive income	-	1,500,180	-	-	-	1,500,180
Term deposits	-	-	-	-	-	-
Cash and cash equivalents	977,993	-	-	-	-	977,993
Subscriptions due from unit holders	814	-	-	-	-	814
Other receivables and prepayments	57,379	15,775	442	-	-	73,596
	1,036,186	1,515,955	442	-	19,495,087	22,047,670
Financial Liabilities						
Redemptions due to unit holders						
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(41,896)	-	-	-	-	(41,896)
Accrued expenses	(32,132)	(33,574)	-	-	-	(65,706)
Net assets due to holders of redeemable participating shares	(21,940,068)	-	-	-	-	(21,940,068)
	(22,014,096)	(33,574)	-	-	-	(22,047,670)
Liquidity gap	(20,977,910)	1,482,381	442	-	19,495,087	-

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Notes to the financial statements (continued)

3.4 Liquidity risk (continued)

As at 31 March 2021	Less than 1 month	1 - 3 months	3 months to 1 year	No stated maturity	Total
Oasis Crescent Global Medium Equity Balanced Fund	US\$	US\$	US\$	US\$	US\$
Financial Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-
	-	-	-	-	-
Financial Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Distributions to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Net assets due to holders of redeemable participating shares	-	-	-	-	-
	-	-	-	-	-
Liquidity gap	-	-	-	-	-
As at 31 March 2020					
Oasis Crescent Global Medium Equity Balanced Fund					
Financial Assets					
Financial assets measured at fair value through profit or loss	-	-	-	16,250,715	16,250,715
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	1,131,510	-	-	-	1,131,510
Subscriptions due from unit holders	10,608	-	-	-	10,608
Other receivables and prepayments	46,688	-	1,495	-	48,183
	1,188,806	-	1,495	16,250,715	17,441,016
Financial Liabilities					
Redemptions due to unit holders	-	-	-	-	-
Distributions to unit holders	(25,893)	-	-	-	(25,893)
Accounts payable - Investment purchases	-	-	-	-	-
Accrued expenses	(21,531)	(21,076)	-	-	(42,607)
Net assets due to holders of redeemable participating shares	(17,372,516)	-	-	-	(17,372,516)
	(17,419,940)	(21,076)	-	-	(17,441,016)
Liquidity gap	(16,231,134)	(21,076)	1,495	16,250,715	-

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3.4 Liquidity risk (continued)

As at 31 March 2021	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	Total
Oasis Crescent Global Short Term Income Fund	US\$	US\$	US\$	US\$	US\$
Financial Assets					
Financial assets measured at fair value through profit or loss	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-
Term deposits	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-
	-	-	-	-	-
Financial Liabilities					
Bank overdraft	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	-	-	-	-	-
Accrued expenses	-	-	-	-	-
Net assets due to holders of redeemable participating shares	-	-	-	-	-
	-	-	-	-	-
Liquidity gap	-	-	-	-	-
As at 31 March 2020					
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	-	2,596,412	3,421,896	3,876,005	9,894,313
Term deposits	781,504	1,269,619	5,158,383	750,675	7,960,181
Cash and cash equivalents	680,708	-	-	-	680,708
Subscriptions due from unit holders	118,350	-	-	-	118,350
Other receivables and prepayments	624,411	58,159	60,874	52,112	795,556
	2,204,973	3,924,190	8,641,153	4,678,792	19,449,108
Financial Liabilities					
Bank overdraft	-	-	-	-	-
Redemptions due to unit holders	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-
Distributions to unit holders	(30,808)	-	-	-	(30,808)
Accrued expenses	(5,422)	(9,849)	-	-	(15,271)
Net assets due to holders of redeemable participating shares	(19,403,029)	-	-	-	(19,403,029)
	(19,439,259)	(9,849)	-	-	(19,449,108)
Liquidity gap	(17,234,286)	3,914,341	8,641,153	4,678,792	-

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Notes to the financial statements (continued)

As at 31 March 2021	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 10 years	No stated maturity	Total
Oasis Crescent Variable Balanced Fund	US\$	US\$	US\$	US\$	US\$	US\$
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	-	-
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-	-
Term deposits	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-
Subscriptions due from unit holders	-	-	-	-	-	-
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-	-
	-	-	-	-	-	-
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-
Net assets due to holders of redeemable participating shares	-	-	-	-	-	-
	-	-	-	-	-	-
Liquidity gap	-	-	-	-	-	-
As at 31 March 2020						
Oasis Crescent Variable Balanced Fund						
Financial Assets						
Financial assets measured at fair value through profit or loss	-	-	-	-	4,997,537	4,997,537
Fixed income securities measured at fair value through other comprehensive income	-	-	-	-	-	-
Term deposits	761,864	-	834,911	-	-	1,596,775
Cash and cash equivalents	783,431	-	-	-	-	783,431
Subscriptions due from unit holders	239	-	-	-	-	239
Accounts receivable - Investment sales	-	-	-	-	-	-
Other receivables and prepayments	55,158	-	6,338	2,038	-	63,534
	1,600,692	-	841,249	2,038	4,997,537	7,441,516
Financial Liabilities						
Redemptions due to unit holders	-	-	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-	-	-
Distributions to unit holders	(14,742)	-	-	-	-	(14,742)
Accrued expenses	(7,527)	(1,820)	-	-	-	(9,347)
Net assets due to holders of redeemable participating shares	(7,417,427)	-	-	-	-	(7,417,427)
	(7,439,696)	(1,820)	-	-	-	(7,441,516)
Liquidity gap	(5,839,004)	(1,820)	841,249	2,038	4,997,537	-

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Notes to the financial statements (continued)

3.5 Capital Risk Management

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

4. Soft Commissions

The Company, or the Manager or Investment Manager on behalf of the Company, did not enter into any soft commission arrangements during the financial year under review (31 March 2020: 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.

Valuation of financial instruments

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

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

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

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

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

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

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Notes to the financial statements (continued)

6. Investment income

Year Ended 31 March 2021							
Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash and deposits	156,911	12,778	10,608	17,271	-	108,741	7,514
Fixed income securities	1,744,544	293,646	100,107	1,122,809	15,265	212,716	-
	1,901,455	306,424	110,715	1,140,080	15,265	321,457	7,514

Year Ended 31 March 2020							
Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash and deposits	405,554	53,810	41,110	48,008	-	246,470	16,155
Fixed income securities	2,614,023	467,048	165,916	1,589,133	58,560	330,296	3,071
	3,019,576	520,858	207,026	1,637,141	58,560	576,765	19,226

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

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

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

7. Dividend income

Year Ended 31 March 2021							
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	6,104,830	4,202,679	1,675,381	-	427,029	358,876	70,368

Year Ended 31 March 2020							
Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Equity securities	11,561,247	7,120,644	3,998,753	-	659,963	519,923	173,111

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

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Notes to the financial statements (continued)

7. Dividend income (continued)

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

8. Withholding tax expense

The Company is exempt from paying certain income taxes under the current system of taxation in Ireland. Certain dividend and interest income received by the Sub-Funds are subject to withholding tax imposed in the country of origin. During the financial year the average withholding tax rate of the Company was 7.60 percent (31 March 2020: 13.79 percent).

9. Accounts receivable/payable - Investment sales/purchases

	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
As at 31 March 2021								
Accounts receivable - Investment sales								
Sales transactions awaiting settlement	-	-	-	-	-	-	-	-
Accounts payable - Investment purchases								
Purchase transactions awaiting settlement	-	-	-	-	-	-	-	-
As at 31 March 2020								
Accounts receivable - Investment sales								
Sales transactions awaiting settlement	284,918	-	284,918	-	-	-	-	-
Accounts payable - Investment purchases								
Purchase transactions awaiting settlement	-	-	-	-	-	-	-	-

*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 sale and purchase transactions in the ordinary course of business, sales/purchases transactions awaiting settlement represent amounts receivable/payable for securities sold/purchased, but not yet settled as at the reporting date.

10. Financial assets

Fair value of financial instruments

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

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

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

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

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT GLOBAL EQUITY FUND	31 March 2021			
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
At 1 April 2020	191,287,425	-	818,667	192,106,092
Additions at book value	8,728,888	-	-	8,728,888
Disposals at book value	(175,286,668)	-	(7,147,861)	(182,434,529)
Fair value movements on financial assets	(24,729,645)	-	6,329,194	(18,400,451)
At 31 March 2021	-	-	-	-

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

Gains and losses from investment securities comprise:

	31 March 2021	31 March 2020
- disposal of other securities	75,096,904	6,009,698

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	31 March 2021			
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
At 1 April 2020	63,760,511	-	-	63,760,511
Additions at book value	13,289,405	-	-	13,289,405
Disposals at book value	(96,001,089)	-	-	(96,001,089)
Fair value movements on financial assets	18,951,173	-	-	18,951,173
At 31 March 2021	-	-	-	-

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

Gains and losses from investment securities comprise:

	31 March 2021	31 March 2020
- disposal of other securities	(5,265,796)	(1,058,541)

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT GLOBAL INCOME FUND	31 March 2021			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
At 1 April 2020	38,647,783	-	-	38,647,783
Additions at book value	13,151,980	-	-	13,151,980
Disposals at book value	(52,317,477)	-	-	(52,317,477)
Fair value movements on financial assets	517,714	-	-	517,714
At 31 March 2021	-	-	-	-

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	31 March 2020			Total US\$
	Level 1 US\$	Level 2* US\$	Level 3 US\$	
At 1 April 2019	40,154,979	-	-	40,154,979
Additions at book value	11,681,038	-	-	11,681,038
Disposals at book value	(13,499,752)	-	-	(13,499,752)
Fair value movements on financial assets	311,518	-	-	311,518
At 31 March 2020	38,647,783	-	-	38,647,783

Gains and losses from investment securities comprise:

	31 March 2021	31 March 2020
- disposal of other securities	2,666,926	(1,134,756)

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	31 March 2021			Total US\$
	Level 1 US\$	Level 2* US\$	Level 3 US\$	
At 1 April 2020	6,060,258	14,935,009	-	20,995,267
Additions at book value	1,049,505	18,915,145	-	19,964,650
Disposals at book value	(7,444,259)	(34,745,609)	-	(42,189,868)
Fair value movements on financial assets	334,496	895,455	-	1,229,951
At 31 March 2021	-	-	-	-

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	31 March 2020			Total US\$
	Level 1 US\$	Level 2* US\$	Level 3 US\$	
At 1 April 2019	6,814,427	17,919,791	-	24,734,218
Additions at book value	555,155	1,995,913	-	2,551,068
Disposals at book value	(527,713)	(3,598,124)	-	(4,125,837)
Fair value movements on financial assets	(781,611)	(1,382,570)	-	(2,164,181)
At 31 March 2020	6,060,258	14,935,009	-	20,995,267

Gains and losses from investment securities comprise:

	31 March 2021	31 March 2020
- disposal of other securities	2,005,614	265,030

*Included in Level 2 in the financial assets for Oasis Crescent Global Low Equity Balanced Fund is an amount of US\$ Nil (31 March 2020: US\$4,236,676) invested in Oasis Crescent Global Equity Fund, an amount of US\$ Nil (31 March 2020: US\$2,407,922) invested in Oasis Crescent Global Property Equity Fund, an amount of US\$ Nil (31 March 2020: US\$4,137,028) invested in Oasis Crescent Global Income Fund and an amount of US\$ Nil (31 March 2020: US\$4,153,384) invested in Oasis Crescent Global Short Term Income Fund, all of which are Sub-Funds of the Company.

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

	31 March 2021			
OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	Level 1 US\$	Level 2* US\$	Level 3 US\$	Total US\$
At 1 April 2020	4,831,806	11,418,909	-	16,250,715
Additions at book value	745,689	16,017,929	-	16,763,618
Disposals at book value	(5,181,183)	(28,039,182)	-	(33,220,365)
Fair value movements on financial assets	(396,312)	602,344	-	206,032
At 31 March 2021	-	-	-	-
	31 March 2020			
At 1 April 2019	5,429,802	13,096,820	-	18,526,622
Additions at book value	558,929	2,466,169	-	3,025,098
Disposals at book value	(479,674)	(3,182,638)	-	(3,662,312)
Fair value movements on financial assets	(677,251)	(961,442)	-	(1,638,693)
At 31 March 2020	4,831,806	11,418,909	-	16,250,715
Gains and losses from investment securities comprise:			31 March 2021	31 March 2020
- disposal of other securities			2,925,630	174,034

*Included in Level 2 in the financial assets for Oasis Crescent Global Medium Equity Balanced Fund is an amount of US\$ Nil (31 March 2020: US\$3,341,561) invested in Oasis Crescent Global Equity Fund, an amount of US\$ Nil (31 March 2020: US\$1,519,180) invested in Oasis Crescent Global Property Fund, an amount of US\$ Nil (31 March 2020: US\$3,273,129) invested in Oasis Crescent Global Income Fund and an amount of US\$ Nil (31 March 2020: US\$3,285,038) invested in Oasis Crescent Global Short Term Income Fund, all of which are Sub-Funds of the Company.

	31 March 2021			
OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
At 1 April 2020	9,894,313	-	-	9,894,313
Additions at book value	6,505,992	-	-	6,505,992
Disposals at book value	(16,339,586)	-	-	(16,339,586)
Fair value movements on financial assets	(60,719)	-	-	(60,719)
At 31 March 2021	-	-	-	-
	31 March 2020			
At 1 April 2019	9,548,128	-	-	9,548,128
Additions at book value	5,495,479	-	-	5,495,479
Disposals at book value	(5,214,190)	-	-	(5,214,190)
Fair value movements on financial assets	64,897	-	-	64,897
At 31 March 2020	9,894,313	-	-	9,894,313
Gains and losses from investment securities comprise:			31 March 2021	31 March 2020
- disposal of other securities			258,472	(4,198)

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT VARIABLE BALANCED FUND	31 March 2021			
	Level 1	Level 2*	Level 3	Total
	US\$	US\$	US\$	US\$
At 1 April 2020	3,237,950	1,759,587	-	4,997,537
Additions at book value	185,476	2,193,317	-	2,378,793
Disposals at book value	(5,180,866)	(3,948,986)	-	(9,129,852)
Fair value movements on financial assets	1,757,440	(3,918)	-	1,753,522
At 31 March 2021	-	-	-	-

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

Gains and losses from investment securities comprise:

– disposal of other securities

31 March 2021	31 March 2020
(384,849)	19,238

*Included in Level 2 in the financial assets for Oasis Crescent Global Variable Balanced Fund is an amount of US\$ Nil (31 March 2020: US\$1,214,457) invested in Oasis Crescent Global Equity Fund, an amount of US\$ Nil (31 March 2020: US\$203,210) invested in Oasis Crescent Global Property Equity Fund, an amount of US\$ Nil (31 March 2020: US\$160,401) invested in Oasis Crescent Global Income Fund and an amount of US\$ Nil (31 March 2020: US\$181,880) invested in Oasis Crescent Global Short Term Income Fund, all of which are Sub-Funds of the Company.

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

There were no financial assets pledged as collateral for liabilities in the current financial year (31 March 2020: \$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

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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 reports 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 0.000% (31 March 2020: 0.004%) in the best case scenario, and a decrease of 0.000% (31 March 2020: 0.004%) in the worst case scenario.

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

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

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

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

Impairment of equity investments

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

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT GLOBAL EQUITY FUND	31 March 2021			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	-	-	-	-
Subscriptions due from unit holders	-	-	-	-
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	-	-	-
	-	-	-	-
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	-	-	-
Accrued expenses	-	-	-	-
Net assets attributable to holders of redeemable participating shares	-	-	-	-
	-	-	-	-

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

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	31 March 2021			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	-	-	-	-
Subscriptions due from unit holders	-	-	-	-
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	-	-	-
	-	-	-	-
	-	-	-	-
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	-	-	-
Accrued expenses	-	-	-	-
Net assets attributable to holders of redeemable participating shares	-	-	-	-
	-	-	-	-
	-	-	-	-
OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	31 March 2020			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	1,029,352	-	-	1,029,352
Cash and cash equivalents	6,217,762	-	-	6,217,762
Subscriptions due from unit holders	-	97,799	-	97,799
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	1,001,950	-	1,001,950
	7,247,114	1,099,749	-	8,346,863
	-	-	-	-
	-	-	-	-
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	531,467	-	531,467
Accrued expenses	-	192,966	-	192,966
Net assets attributable to holders of redeemable participating shares	-	71,667,858	-	71,667,858
	-	72,392,291	-	72,392,291
	-	-	-	-

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	31 March 2021			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	-	-	-	-
Subscriptions due from unit holders	-	-	-	-
Other receivables and prepayments	-	-	-	-
	-	-	-	-
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	-	-	-
Accrued expenses	-	-	-	-
Net assets attributable to holders of redeemable participating shares	-	-	-	-
	-	-	-	-

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

Oasis Crescent Global 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 LOW EQUITY BALANCED FUND	31 March 2021			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	-	-	-	-
Subscriptions due from unit holders	-	-	-	-
Other receivables and prepayments	-	-	-	-
	-	-	-	-
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	-	-	-
Accrued expenses	-	-	-	-
Net assets attributable to holders of redeemable participating shares	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	31 March 2020			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	977,993	-	-	977,993
Subscriptions due from unit holders	-	814	-	814
Other receivables and prepayments	-	73,596	-	73,596
	977,993	74,410	-	1,052,403
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	41,896	-	41,896
Accrued expenses	-	65,706	-	65,706
Net assets attributable to holders of redeemable participating shares	-	21,940,068	-	21,940,068
	-	22,047,670	-	22,047,670

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Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	31 March 2021			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	-	-	-	-
Subscriptions due from unit holders	-	-	-	-
Other receivables and prepayments	-	-	-	-
	-	-	-	-
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	-	-	-
Accrued expenses	-	-	-	-
Net assets attributable to holders of redeemable participating shares	-	-	-	-
	-	-	-	-
31 March 2020				
OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	1,131,510	-	-	1,131,510
Subscriptions due from unit holders	-	10,608	-	10,608
Other receivables and prepayments	-	48,183	-	48,183
	1,131,510	58,791	-	1,190,301
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	25,893	-	25,893
Accrued expenses	-	42,607	-	42,607
Net assets attributable to holders of redeemable participating shares	-	17,372,516	-	17,372,516
	-	17,441,016	-	17,441,016

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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	31 March 2021			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	-	-	-	-
Subscriptions due from unit holders	-	-	-	-
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	-	-	-
	-	-	-	-
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	-	-	-
Accrued expenses	-	-	-	-
Net assets attributable to holders of redeemable participating shares	-	-	-	-
	-	-	-	-
31 March 2020				
OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Assets				
Term deposits	7,960,181	-	-	7,960,181
Cash and cash equivalents	680,708	-	-	680,708
Subscriptions due from unit holders	-	118,350	-	118,350
Accounts receivable - Investment sales	-	-	-	-
Other receivables and prepayments	-	795,556	-	795,556
	8,640,889	913,906	-	9,554,795
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	30,808	-	30,808
Accrued expenses	-	15,271	-	15,271
Net assets attributable to holders of redeemable participating shares	-	19,403,029	-	19,403,029
	-	19,449,108	-	19,449,108

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

OASIS CRESCENT VARIABLE BALANCED FUND	31 March 2021			Total US\$
	Level 1 US\$	Level 2 US\$	Level 3 US\$	
Assets				
Term deposits	-	-	-	-
Cash and cash equivalents	-	-	-	-
Subscriptions due from unit holders	-	-	-	-
Other receivables and prepayments	-	-	-	-
	-	-	-	-
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions to unit holders	-	-	-	-
Accrued expenses	-	-	-	-
Net assets attributable to holders of redeemable participating shares	-	-	-	-
	-	-	-	-
31 March 2020				
OASIS CRESCENT VARIABLE BALANCED FUND	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Assets				
Term deposits	1,596,775	-	-	1,596,775
Cash and cash equivalents	783,431	-	-	783,431
Subscriptions due from unit holders	-	239	-	239
Other receivables and prepayments	-	63,534	-	63,534
	2,380,206	63,773	-	2,443,979
Liabilities				
Redemptions due to unit holders	-	-	-	-
Accounts payable - Investment purchases	-	-	-	-
Distributions payable to unit holders	-	14,742	-	14,742
Accrued expenses	-	9,347	-	9,347
Net assets attributable to holders of redeemable participating shares	-	7,417,428	-	7,417,428
	-	7,441,517	-	7,441,517

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

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

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

10. Financial assets (continued)

Fair value of financial instruments (continued)

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

11. Impairment of financial assets

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

12. Share capital

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

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

Redeemable participating shares

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

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

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

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

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

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

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

Oasis Crescent Global Equity Fund

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

Oasis Crescent Global Property Equity Fund

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

Oasis Crescent Global Income Fund

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

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

Oasis Crescent Global Low Equity Balanced Fund

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

Oasis Crescent Global Medium Equity Balanced Fund

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

*Oasis Crescent Global Short Term Income Fund

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

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

Oasis Crescent Variable Balanced Fund

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

The Investment Manager, with effect from 1 September 2019, waived performance fees on a temporary basis on the 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 Pound Sterling. 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:

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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	
Oasis Crescent Global Equity Fund				
Year Ended 31 March 2021				
CLASS A (US\$) SHARES (DIST)	571,437	25,972	(597,409)	-
CLASS A (USD) SHARES (ACC)	1,639,518	119,768	(1,759,286)	-
CLASS B (US\$) SHARES (DIST)	277,082	4,214	(281,296)	-
CLASS B (EUR) SHARES (ACC)	1,606	16,512	(18,118)	-
CLASS C (US\$) SHARES (DIST)	314,042	11,852	(325,894)	-
CLASS C (USD) SHARES (ACC)	-	195,346	(195,346)	-
CLASS C (GBP) SHARES (ACC)	-	99,167	(99,167)	-
CLASS D (US\$) SHARES (DIST)	4,186,936	39,189	(4,226,125)	-
CLASS D (GBP) SHARES (ACC)	7,571	18,823	(26,394)	-
CLASS E (GBP) SHARES (DIST)	129,733	4,407	(134,140)	-
CLASS E (USD) SHARES (DIST)	217,874	3,306	(221,180)	-
CLASS E (GBP) SHARES (ACC)	4,245	1,966	(6,211)	-
CLASS F (GBP) SHARES (DIST)	10,722	909	(11,631)	-
CLASS F (GBP) SHARES (ACC)	34,201	16,058	(50,259)	-
	7,394,967	557,489	(7,952,456)	-
Oasis Crescent Global Equity Fund				
Year Ended 31 March 2020				
CLASS A (US\$) SHARES (DIST)	634,269	41,396	(104,228)	571,437
CLASS A (USD) SHARES (ACC)	1,172,336	673,438	(206,256)	1,639,518
CLASS B (US\$) SHARES (DIST)	378,425	6,556	(107,899)	277,082
CLASS B (EUR) SHARES (ACC)	1,606	22,648	(22,648)	1,606
CLASS C (US\$) SHARES (DIST)	297,102	63,639	(46,700)	314,042
CLASS D (US\$) SHARES (DIST)	5,205,186	50,316	(1,068,566)	4,186,936
CLASS D (GBP) SHARES (ACC)	16,578	1,419	(10,426)	7,571
CLASS E (GBP) SHARES (DIST)	132,232	10,965	(13,464)	129,733
CLASS E (USD) SHARES (DIST)	222,825	3,101	(8,052)	217,874
CLASS E (GBP) SHARES (ACC)	-	4,245	-	4,245
CLASS F (GBP) SHARES (DIST)	9,578	1,294	(150)	10,722
CLASS F (GBP) SHARES (ACC)	32,055	20,021	(17,875)	34,201
	8,102,192	899,038	(1,606,266)	7,394,967
Oasis Crescent Global Property Equity Fund				
Year Ended 31 March 2021				
CLASS A (US\$) SHARES (DIST)	750,362	58,807	(809,169)	-
CLASS A (USD) SHARES (ACC)	950,840	80,469	(1,031,309)	-
CLASS B (US\$) SHARES (DIST)	3,522,825	73,457	(3,596,282)	-
CLASS C (US\$) SHARES (DIST)	897,333	25,321	(922,654)	-
CLASS C (USD) SHARES (ACC)	-	588,106	(588,106)	-
CLASS C (GBP) SHARES (ACC)	-	40,149	(40,149)	-
CLASS D (US\$) SHARES (DIST)	3,596,414	64,618	(3,661,032)	-
CLASS D (GBP) SHARES (DIST)	7,207	104	(7,311)	-
CLASS E (GBP) SHARES (DIST)	200,638	35,956	(236,594)	-
CLASS F (GBP) SHARES (DIST)	33,392	948	(34,340)	-
CLASS F (GBP) SHARES (ACC)	54,463	9,708	(64,171)	-
CLASS E (USD) SHARES (DIST)	597,593	482,476	(1,080,069)	-
	10,611,067	1,460,119	(12,071,186)	-

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Notes to the financial statements (continued)

12.Share capital (continued) Redeemable participating shares (continued)

	Number of Shares			
	Opening Balance	Issue of redeemable participating shares	Redemption of redeemable participating shares	Closing Balance
Oasis Crescent Global Property Equity Fund				
Year Ended 31 March 2020				
CLASS A (US\$) SHARES (DIST)	661,048	138,002	(48,688)	750,362
CLASS A (USD) SHARES (ACC)	1,056,176	150,555	(255,890)	950,840
CLASS B (US\$) SHARES (DIST)	3,437,205	85,621	-	3,522,825
CLASS C (US\$) SHARES (DIST)	866,896	30,437	-	897,333
CLASS D (US\$) SHARES (DIST)	3,925,355	90,006	(418,947)	3,596,414
CLASS D (GBP) SHARES (DIST)	7,097	134	(24)	7,207
CLASS E (GBP) SHARES (DIST)	200,227	18,608	(18,197)	200,638
CLASS F (GBP) SHARES (DIST)	44,274	1,538	(12,421)	33,392
CLASS F (GBP) SHARES (ACC)	54,652	15,992	(16,181)	54,463
CLASS E (USD) SHARES (DIST)	582,024	15,569	-	597,593
	10,834,953	546,461	(770,347)	10,611,067
Oasis Crescent Global Income Fund				
Year Ended 31 March 2021				
CLASS A (USD) SHARES (DIST)	1,961,756	40,174	(2,001,930)	-
CLASS A (USD) SHARES (ACC)	494,541	65,863	(560,404)	-
CLASS A (EUR) SHARES (ACC)	30,888	-	(30,888)	-
CLASS B (USD) SHARES (DIST)	632	14	(646)	-
CLASS C (USD) SHARES (DIST)	970,429	164,926	(1,135,355)	-
CLASS C (USD) SHARES (ACC)	-	598,483	(598,483)	-
CLASS C (GBP) SHARES (ACC)	-	200,248	(200,248)	-
CLASS E (GBP) SHARES (DIST)	273,512	69,751	(343,263)	-
CLASS E(USD) SHARES (DIST)	239,422	4,279	(243,701)	-
CLASS F (GBP) SHARES (DIST)	81,086	49,270	(130,356)	-
CLASS F (GBP) SHARES (ACC)	151,815	32,992	(184,807)	-
	4,204,081	1,226,001	(5,430,082)	-
Oasis Crescent Global Income Fund				
Year Ended 31 March 2020				
CLASS A (USD) SHARES (DIST)	1,903,018	75,294	(16,557)	1,961,756
CLASS A (USD) SHARES (ACC)	372,785	145,561	(23,805)	494,541
CLASS A (EUR) SHARES (ACC)	30,888	9,647	(9,647)	30,888
CLASS B (USD) SHARES (DIST)	613	19	-	632
CLASS C (USD) SHARES (DIST)	1,151,686	142,664	(323,921)	970,429
CLASS E (GBP) SHARES (DIST)	256,518	44,837	(27,844)	273,512
CLASS E(USD) SHARES (DIST)	219,452	61,616	(41,646)	239,422
CLASS F (GBP) SHARES (DIST)	37,386	61,268	(17,569)	81,086
CLASS F (GBP) SHARES (ACC)	93,547	115380.081	(57,112)	151,815
	4,065,894	656,287	(518,101)	4,204,081

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

Oasis Crescent Global Low Equity Balanced Fund Year Ended 31 March 2021	Number of Shares			Closing Balance
	Opening Balance	Issue of redeemable participating shares	Redemption of redeemable participating shares	
CLASS A (USD) SHARES (DIST)	3,233	8	(3,241)	-
CLASS A (USD) SHARES (ACC)	16,183	1,455	(17,638)	-
CLASS B (US\$) SHARES (DIST)	5,766	70	(5,836)	-
CLASS B (USD) SHARES (ACC)	5,000	-	(5,000)	-
CLASS B (GBP) SHARES (DIST)	3,480	43	(3,523)	-
CLASS B (GBP) SHARES (ACC)	4,645	-	(4,645)	-
CLASS B (EUR) SHARES (ACC)	2,506	-	(2,506)	-
CLASS C (US\$) SHARES (DIST)	6,212	136	(6,348)	-
CLASS C (US\$) SHARES (ACC)	11,923	-	(11,923)	-
CLASS C (GBP) SHARES (DIST)	3,749	82	(3,831)	-
CLASS C (GBP) SHARES (ACC)	3,019	-	(3,019)	-
CLASS D (US\$) SHARES (ACC)	61,805	-	(61,805)	-
CLASS D (US\$) SHARES (DIST)	938,394	6,544	(944,938)	-
CLASS D (GBP) SHARES (ACC)	8,652	-	(8,652)	-
CLASS D (GBP) SHARES (DIST)	18,867	120	(18,987)	-
CLASS E (GBP) SHARES (DIST)	86,219	1,911	(88,130)	-
CLASS F (GBP) SHARES (ACC)	67,014	3,930	(70,944)	-
CLASS F (GBP) SHARES (DIST)	1,553	19	(1,572)	-
CLASS E (USD) SHARES (DIST)	661,991	7,989	(669,980)	-
	1,910,211	22,306	(1,932,517)	-
Year Ended 31 March 2020				
CLASS A (USD) SHARES (DIST)	3,215	19	-	3,233
CLASS A (USD) SHARES (ACC)	20,121	2,080	(6,018)	16,183
CLASS B (US\$) SHARES (DIST)	5,675	90	-	5,766
CLASS B (USD) SHARES (ACC)	5,000	-	-	5,000
CLASS B (GBP) SHARES (DIST)	3,426	54	-	3,480
CLASS B (GBP) SHARES (ACC)	4,890	-	(245)	4,645
CLASS B (EUR) SHARES (ACC)	2,506	-	-	2,506
CLASS C (US\$) SHARES (DIST)	6,054	157	-	6,212
CLASS C (US\$) SHARES (ACC)	11,923	-	-	11,923
CLASS C (GBP) SHARES (DIST)	3,654	95	-	3,749
CLASS C (GBP) SHARES (ACC)	3,019	-	-	3,019
CLASS D (US\$) SHARES (ACC)	70,288	-	(8,484)	61,805
CLASS D (US\$) SHARES (DIST)	989,791	9,284	(60,681)	938,394
CLASS D (GBP) SHARES (ACC)	9,654	983	(1,985)	8,652
CLASS D (GBP) SHARES (DIST)	18,769	108	(10)	18,867
CLASS E (GBP) SHARES (DIST)	93,505	5,130	(12,416)	86,219
CLASS F (GBP) SHARES (ACC)	66,566	5,624	(5,176)	67,014
CLASS F (GBP) SHARES (DIST)	12,260	2,246	(12,953)	1,553
CLASS E (USD) SHARES (DIST)	679,994	10,565	(28,568)	661,991
	2,010,312	36,435	(136,536)	1,910,211

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

Oasis Crescent Global Medium Equity Balanced Fund Year Ended 31 March 2021	Number of Shares			Closing Balance
	Opening Balance	Issue of redeemable participating shares	redeemable participating shares	
CLASS A (US\$) SHARES (DIST)	89,874	11,984	(101,858)	-
CLASS A (USD) SHARES (ACC)	74,011	4,879	(78,890)	-
CLASS D (US\$) SHARES (DIST)	307,680	30,523	(338,203)	-
CLASS D (US\$) SHARES (ACC)	21,982	297	(22,279)	-
CLASS D (GBP) SHARES (DIST)	11,952	33	(11,985)	-
CLASS E (GBP) SHARES (DIST)	146,398	10,356	(156,754)	-
CLASS F (GBP) SHARES (DIST)	27,690	1,539	(29,229)	-
CLASS F (GBP) SHARES (ACC)	135,208	8,841	(144,049)	-
CLASS E (USD) SHARES (DIST)	589,521	9,063	(598,584)	-
CLASS E (USD) SHARES (ACC)	409	-	(409)	-
CLASS E (GBP) SHARES (ACC)	495	-	(495)	-
	1,405,220	77,515	(1,482,735)	-

Oasis Crescent Global Medium Equity Balanced Fund Year Ended 31 March 2020

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

Oasis Crescent Global Short Term Income Fund Year Ended 31 March 2021

CLASS A (US\$) SHARES (DIST)	1,134,961	15,634	(1,150,595)	-
CLASS C (US\$) SHARES (DIST)	8,056,846	1,947,361	(10,004,207)	-
CLASS C (USD) SHARES (ACC)	-	7,953,389	(7,953,389)	-
CLASS C (GBP) SHARES (ACC)	-	1,022,944	(1,022,944)	-
CLASS F (GBP) SHARES (DIST)	1,475,490	153,043	(1,628,533)	-
CLASS F (GBP) SHARES (ACC)	1,216,481	254,586	(1,471,067)	-
CLASS F (USD) SHARES (DIST)	1,092	15	(1,107)	-
CLASS F (USD) SHARES (ACC)	5,916	452	(6,368)	-
CLASS E (USD) SHARES (DIST)	7,854,529	104,822	(7,959,351)	-
	19,745,315	11,452,246	(31,197,561)	-

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	
Oasis Crescent Global Short Term Income Fund				
Year Ended 31 March 2020				
CLASS A (US\$) SHARES (DIST)	1,107,339	27,622	-	1,134,961
CLASS C (US\$) SHARES (DIST)	9,680,541	1,174,626	(2,798,321)	8,056,846
CLASS F (GBP) SHARES (DIST)	1,829,257	179,165	(532,932)	1,475,490
CLASS F (GBP) SHARES (ACC)	577,679	728,618	(89,816)	1,216,481
CLASS F (USD) SHARES (DIST)	1,067	26	-	1,092
CLASS F (USD) SHARES (ACC)	5,926	-	(10)	5,916
CLASS E (USD) SHARES (DIST)	7,075,583	1,062,044	(283,098)	7,854,529
	20,277,391	3,172,101	(3,704,177)	19,745,315

Oasis Crescent Global Variable Balanced Fund

Year Ended 31 March 2021

CLASS A (GBP) SHARES (DIST)	94,427	-	(94,427)	-
CLASS A (GBP) SHARES (ACC)	1,927	-	(1,927)	-
CLASS B (GBP) SHARES (DIST)	1,381	2	(1,383)	-
CLASS B (GBP) SHARES (ACC)	1,320	-	(1,320)	-
CLASS C (GBP) SHARES (DIST)	237,660	2,248	(239,908)	-
CLASS E (GBP) SHARES (DIST)	226,881	24,515	(251,396)	-
CLASS F (GBP) SHARES (DIST)	36,329	2,546	(38,875)	-
CLASS F (GBP) SHARES (ACC)	109,218	8,109	(117,327)	-
	709,143	37,420	(746,563)	-

Oasis Crescent Global Variable Balanced Fund

Year Ended 31 March 2020

CLASS A (GBP) SHARES (DIST)	94,319	108	-	94,427
CLASS A (GBP) SHARES (ACC)	1,927	-	-	1,927
CLASS B (GBP) SHARES (DIST)	1,367	14	-	1,381
CLASS B (GBP) SHARES (ACC)	1,320	-	-	1,320
CLASS C (GBP) SHARES (DIST)	232,677	4,983	-	237,660
CLASS E (GBP) SHARES (DIST)	214,356	43,553	(31,029)	226,881
CLASS F (GBP) SHARES (DIST)	25,903	10,443	(17)	36,329
CLASS F (GBP) SHARES (ACC)	87,553	28,229	(6,564)	109,218
	659,422	87,331	(37,610)	709,143

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Notes to the financial statements (continued)

12. Share capital (continued)

Redeemable participating shares (continued)

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

13. Distribution to unitholders

	Year Ended 31 March 2021							
	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
Distribution to unitholders	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Dividends declared	2,273,447	902,380	740,292	721,852	157,932	121,169	244,876	14,449
<i>Income Equalisation</i>								
Deducted on cancellation of shares	123,110	64,824	35,433	15,279	2,418	1,483	3,602	71
Received on issue of shares	(221,640)	(66,046)	(39,270)	(66,388)	(690)	(2,730)	(46,214)	(302)
	<u>2,174,917</u>	<u>901,158</u>	<u>736,455</u>	<u>670,743</u>	<u>159,660</u>	<u>119,922</u>	<u>202,264</u>	<u>14,218</u>
	Year Ended 31 March 2020							
	Combined Company Total*	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Dividends declared	5,319,216	2,043,537	2,033,797	1,157,228	267,725	153,471	486,072	88,534
<i>Income Equalisation</i>								
Deducted on cancellation of shares	227,392	151,948	24,158	29,876	5,706	8,258	6,473	973
Received on issue of shares	(222,690)	(121,298)	(12,972)	(58,855)	(1,589)	(10,060)	(15,256)	(2,660)
	<u>5,323,918</u>	<u>2,074,187</u>	<u>2,044,983</u>	<u>1,128,249</u>	<u>271,842</u>	<u>151,669</u>	<u>477,289</u>	<u>86,847</u>

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

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

Dividends declared by the Sub-Funds are either reinvested or paid out in cash at the option of the unitholders. The table on the following page discloses the distribution in cents per share paid during the 12-months to the end of the financial year.

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2021	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Equity Fund			
Class A (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	0.792
Class B (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	7.108
Class C (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	13.246
Class D (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	3.825
Class E (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	5.350
Class F (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	5.246
Class E (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	6.803
Class A (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	3.703
Class B (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	19.373
Class C (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	34.816
Class D (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	11.186
Class E (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	14.769
Class F (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	14.794
Class E (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	18.522
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	4.619
Class B (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	20.592
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	36.349
Class D (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	12.228
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	16.352
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	19.713
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	16.384
Oasis Crescent Global Property Equity Fund			
Class A (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	0.664
Class B (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	2.116
Class C (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	3.634
Class D (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	1.385
Class E (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	2.111
Class D (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	1.037
Class E (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	1.588
Class F (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	1.585
Class A (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	1.314
Class B (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	3.206
Class C (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	5.109
Class D (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	2.257
Class D (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	3.217
Class E (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	1.745
Class E (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	2.486
Class F (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	2.486
Class A (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	1.556
Class B (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	3.337
Class C (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	5.128
Class D (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	2.443
Class D (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	1.968
Class E (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	3.327
Class E (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	2.695
Class F (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	2.701
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	3.778
Class B (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	5.900
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	8.037
Class D (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	4.834
Class D (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	3.892
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	5.882
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	4.758
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	4.761

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2021	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Income Fund			
Class A (US\$) Shares (Dist)	30-Nov-20	01-Dec-20	2.233
Class B (US\$) Shares (Dist)	30-Nov-20	01-Dec-20	2.413
Class C (US\$) Shares (Dist)	30-Nov-20	01-Dec-20	2.686
Class E (US\$) Shares (Dist)	30-Nov-20	01-Dec-20	2.235
Class E (GBP) Shares (Dist)	30-Nov-20	01-Dec-20	1.804
Class F (GBP) Shares (Dist)	30-Nov-20	01-Dec-20	1.674
Class A (US\$) Shares (Dist)	30-Oct-20	02-Nov-20	2.372
Class B (US\$) Shares (Dist)	30-Oct-20	02-Nov-20	2.543
Class C (US\$) Shares (Dist)	30-Oct-20	02-Nov-20	2.836
Class E (US\$) Shares (Dist)	30-Oct-20	02-Nov-20	2.373
Class E (GBP) Shares (Dist)	30-Oct-20	02-Nov-20	1.974
Class F (GBP) Shares (Dist)	30-Oct-20	02-Nov-20	1.833
Class A (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	2.169
Class B (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	2.338
Class C (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	2.619
Class E (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	2.170
Class E (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	1.818
Class F (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	1.680
Class A (US\$) Shares (Dist)	31-Aug-20	01-Sep-20	2.071
Class B (US\$) Shares (Dist)	31-Aug-20	01-Sep-20	2.265
Class C (US\$) Shares (Dist)	31-Aug-20	01-Sep-20	2.536
Class E (US\$) Shares (Dist)	31-Aug-20	01-Sep-20	2.090
Class E (GBP) Shares (Dist)	31-Aug-20	01-Sep-20	1.680
Class F (GBP) Shares (Dist)	31-Aug-20	01-Sep-20	1.547
Class A (US\$) Shares (Dist)	31-Jul-20	04-Aug-20	2.435
Class B (US\$) Shares (Dist)	31-Jul-20	04-Aug-20	2.626
Class C (US\$) Shares (Dist)	31-Jul-20	04-Aug-20	2.897
Class E (US\$) Shares (Dist)	31-Jul-20	04-Aug-20	2.437
Class E (GBP) Shares (Dist)	31-Jul-20	04-Aug-20	1.997
Class F (GBP) Shares (Dist)	31-Jul-20	04-Aug-20	1.863
Class A (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	2.522
Class B (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	2.695
Class C (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	2.967
Class E (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	2.524
Class E (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	2.182
Class F (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	2.085
Class A (US\$) Shares (Dist)	31-May-20	02-Jun-20	2.679
Class B (US\$) Shares (Dist)	31-May-20	02-Jun-20	2.854
Class C (US\$) Shares (Dist)	31-May-20	02-Jun-20	3.130
Class E (US\$) Shares (Dist)	31-May-20	02-Jun-20	2.681
Class E (GBP) Shares (Dist)	31-May-20	02-Jun-20	2.318
Class F (GBP) Shares (Dist)	31-May-20	02-Jun-20	2.176
Class A (US\$) Shares (Dist)	30-Apr-20	01-May-20	2.388
Class B (US\$) Shares (Dist)	30-Apr-20	01-May-20	2.592
Class C (US\$) Shares (Dist)	30-Apr-20	01-May-20	2.815
Class E (US\$) Shares (Dist)	30-Apr-20	01-May-20	2.388
Class E (GBP) Shares (Dist)	30-Apr-20	01-May-20	2.033
Class F (GBP) Shares (Dist)	30-Apr-20	01-May-20	1.899
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	2.397
Class B (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	2.601
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	2.854
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	2.398
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	2.078
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.940

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2021	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Low Equity Balanced Fund			
Class A (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	0.133
Class B (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	4.200
Class C (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	6.560
Class D (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	2.802
Class B (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	5.134
Class C (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	8.012
Class D (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	3.335
Class E (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	4.970
Class E (USD) Shares (Dist)	08-Dec-20	09-Dec-20	4.099
Class F (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	3.119
Class A (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	-
Class B (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	1.363
Class C (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	4.428
Class D (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	-
Class B (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	1.707
Class C (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	5.596
Class D (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	-
Class E (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	1.657
Class E (USD) Shares (Dist)	30-Sep-20	01-Oct-20	1.321
Class F (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	1.029
Class A (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	2.792
Class B (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	5.721
Class C (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	8.643
Class D (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	4.198
Class B (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	7.545
Class C (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	11.392
Class D (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	5.400
Class E (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	7.303
Class E (USD) Shares (Dist)	30-Jun-20	01-Jul-20	5.581
Class F (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	4.592
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.139
Class B (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	3.180
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	6.228
Class D (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	1.635
Class B (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	4.195
Class C (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	8.204
Class D (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	2.097
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	4.053
Class E (USD) Shares (Dist)	31-Mar-20	01-Apr-20	3.103
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	2.560
Oasis Crescent Global Medium Equity Balanced Fund			
Class A (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	0.234
Class D (US\$) Shares (Dist)	08-Dec-20	09-Dec-20	2.698
Class E (USD) Shares (Dist)	08-Dec-20	09-Dec-20	3.907
Class D (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	3.116
Class E (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	4.834
Class F (GBP) Shares (Dist)	08-Dec-20	09-Dec-20	2.980
Class A (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	-
Class D (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	0.353
Class E (USD) Shares (Dist)	30-Sep-20	01-Oct-20	1.940
Class D (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	0.386
Class E (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	2.486
Class F (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	1.532
Class A (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	2.303
Class D (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	3.758
Class E (USD) Shares (Dist)	30-Jun-20	01-Jul-20	5.237
Class D (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	4.687
Class E (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	6.994
Class F (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	4.310
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	-
Class D (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	1.059
Class E (USD) Shares (Dist)	31-Mar-20	01-Apr-20	2.613
Class D (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.317
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	3.469
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	2.149

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2021	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Short Term Income Fund			
Class A (US\$) Shares (Dist)	30-Nov-20	01-Dec-20	0.150
Class C (US\$) Shares (Dist)	30-Nov-20	01-Dec-20	0.174
Class E (US\$) Shares (Dist)	30-Nov-20	01-Dec-20	0.151
Class F (GBP) Shares (Dist)	30-Nov-20	01-Dec-20	0.113
Class F (USD) Shares (Dist)	30-Nov-20	01-Dec-20	0.156
Class A (US\$) Shares (Dist)	30-Oct-20	02-Nov-20	0.156
Class C (US\$) Shares (Dist)	30-Oct-20	02-Nov-20	0.180
Class E (US\$) Shares (Dist)	30-Oct-20	02-Nov-20	0.156
Class F (GBP) Shares (Dist)	30-Oct-20	02-Nov-20	0.122
Class F (USD) Shares (Dist)	30-Oct-20	02-Nov-20	0.165
Class A (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	0.093
Class C (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	0.115
Class E (US\$) Shares (Dist)	30-Sep-20	01-Oct-20	0.093
Class F (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	0.073
Class F (USD) Shares (Dist)	30-Sep-20	01-Oct-20	0.103
Class A (US\$) Shares (Dist)	31-Aug-20	01-Sep-20	0.148
Class C (US\$) Shares (Dist)	31-Aug-20	01-Sep-20	0.172
Class E (US\$) Shares (Dist)	31-Aug-20	01-Sep-20	0.149
Class F (GBP) Shares (Dist)	31-Aug-20	01-Sep-20	0.112
Class F (USD) Shares (Dist)	31-Aug-20	01-Sep-20	0.148
Class A (US\$) Shares (Dist)	31-Jul-20	04-Aug-20	0.153
Class C (US\$) Shares (Dist)	31-Jul-20	04-Aug-20	0.176
Class E (US\$) Shares (Dist)	31-Jul-20	04-Aug-20	0.153
Class F (GBP) Shares (Dist)	31-Jul-20	04-Aug-20	0.119
Class F (USD) Shares (Dist)	31-Jul-20	04-Aug-20	0.141
Class A (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	0.160
Class C (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	0.182
Class E (US\$) Shares (Dist)	30-Jun-20	01-Jul-20	0.160
Class F (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	0.131
Class F (USD) Shares (Dist)	30-Jun-20	01-Jul-20	0.144
Class A (US\$) Shares (Dist)	31-May-20	02-Jun-20	0.179
Class C (US\$) Shares (Dist)	31-May-20	02-Jun-20	0.204
Class E (US\$) Shares (Dist)	31-May-20	02-Jun-20	0.179
Class F (GBP) Shares (Dist)	31-May-20	02-Jun-20	0.147
Class F (USD) Shares (Dist)	31-May-20	02-Jun-20	0.160
Class A (US\$) Shares (Dist)	30-Apr-20	01-May-20	0.157
Class C (US\$) Shares (Dist)	30-Apr-20	01-May-20	0.182
Class E (US\$) Shares (Dist)	30-Apr-20	01-May-20	0.158
Class F (GBP) Shares (Dist)	30-Apr-20	01-May-20	0.126
Class F (USD) Shares (Dist)	30-Apr-20	01-May-20	0.138
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.155
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.178
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.158
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	0.126
Class F (USD) Shares (Dist)	31-Mar-20	01-Apr-20	0.136

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2021 (continued)	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Variable Balanced Fund			
Class A (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	-
Class B (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	-
Class C (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	2.157
Class E (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	-
Class F (GBP) Shares (Dist)	30-Sep-20	01-Oct-20	-
Class A (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	-
Class B (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	0.185
Class C (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	2.368
Class E (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	0.178
Class F (GBP) Shares (Dist)	30-Jun-20	01-Jul-20	0.177
Class A (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	-
Class B (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.252
Class C (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	3.624
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.239
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.239
Year Ended 31 March 2020			
Oasis Crescent Global Equity Fund			
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	4.619
Class B (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	20.592
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	36.349
Class D (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	12.228
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	16.352
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	19.713
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	16.384
Class A (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	11.108
Class B (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	26.579
Class C (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	41.688
Class D (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	18.309
Class E (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	21.282
Class E (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	25.426
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	21.307

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

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

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Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

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

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

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

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2020 (continued)	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Global Short Term Income Fund			
Class A (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.155
Class C (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.178
Class E (US\$) Shares (Dist)	31-Mar-20	01-Apr-20	0.158
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	0.126
Class F (USD) Shares (Dist)	31-Mar-20	01-Apr-20	0.136
Class A (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	0.186
Class C (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	0.209
Class E (US\$) Shares (Dist)	28-Feb-20	02-Mar-20	0.186
Class F (GBP) Shares (Dist)	28-Feb-20	02-Mar-20	0.138
Class F (USD) Shares (Dist)	28-Feb-20	02-Mar-20	0.171
Class A (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	0.193
Class C (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	0.217
Class E (US\$) Shares (Dist)	31-Jan-20	03-Feb-20	0.193
Class F (GBP) Shares (Dist)	31-Jan-20	03-Feb-20	0.148
Class F (USD) Shares (Dist)	31-Jan-20	03-Feb-20	0.176
Class A (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	0.200
Class C (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	0.224
Class E (US\$) Shares (Dist)	31-Dec-19	02-Jan-20	0.200
Class F (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	0.153
Class F (USD) Shares (Dist)	31-Dec-19	02-Jan-20	0.182
Class A (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	0.204
Class C (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	0.227
Class E (US\$) Shares (Dist)	30-Nov-19	02-Dec-19	0.204
Class F (GBP) Shares (Dist)	30-Nov-19	02-Dec-19	0.160
Class F (USD) Shares (Dist)	30-Nov-19	02-Dec-19	0.179
Class A (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	0.201
Class C (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	0.224
Class E (US\$) Shares (Dist)	31-Oct-19	01-Nov-19	0.200
Class F (GBP) Shares (Dist)	31-Oct-19	01-Nov-19	0.157
Class F (USD) Shares (Dist)	31-Oct-19	01-Nov-19	0.177
Class A (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	0.202
Class C (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	0.225
Class E (US\$) Shares (Dist)	30-Sep-19	01-Oct-19	0.203
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	0.167
Class F (USD) Shares (Dist)	30-Sep-19	01-Oct-19	0.187
Class A (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	0.210
Class C (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	0.233
Class E (US\$) Shares (Dist)	31-Aug-19	02-Sep-19	0.210
Class F (GBP) Shares (Dist)	31-Aug-19	02-Sep-19	0.174
Class F (USD) Shares (Dist)	31-Aug-19	02-Sep-19	0.198
Class A (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	0.208
Class C (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	0.232
Class E (US\$) Shares (Dist)	31-Jul-19	01-Aug-19	0.208
Class F (GBP) Shares (Dist)	31-Jul-19	01-Aug-19	0.173
Class F (USD) Shares (Dist)	31-Jul-19	01-Aug-19	0.218
Class A (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	0.206
Class C (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	0.229
Class E (US\$) Shares (Dist)	30-Jun-19	01-Jul-19	0.207
Class F (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	0.165
Class F (USD) Shares (Dist)	30-Jun-19	01-Jul-19	0.220
Class A (US\$) Shares (Dist)	31-May-19	04-Jun-19	0.212
Class C (US\$) Shares (Dist)	31-May-19	04-Jun-19	0.235
Class E (US\$) Shares (Dist)	31-May-19	04-Jun-19	0.212
Class F (GBP) Shares (Dist)	31-May-19	04-Jun-19	0.173
Class F (USD) Shares (Dist)	31-May-19	04-Jun-19	0.222
Class A (US\$) Shares (Dist)	30-Apr-19	01-May-19	0.201
Class C (US\$) Shares (Dist)	30-Apr-19	01-May-19	0.225
Class E (US\$) Shares (Dist)	30-Apr-19	01-May-19	0.201
Class F (GBP) Shares (Dist)	30-Apr-19	01-May-19	0.157
Class F (USD) Shares (Dist)	30-Apr-19	01-May-19	0.205

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Year Ended 31 March 2020 (continued)	Declaration Date	Reinvestment Date	Cents per share
Oasis Crescent Variable Balanced Fund			
Class A (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	-
Class B (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.252
Class C (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	3.624
Class E (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.239
Class F (GBP) Shares (Dist)	31-Mar-20	01-Apr-20	1.239
Class A (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	-
Class B (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	2.498
Class C (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	4.991
Class E (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	2.496
Class F (GBP) Shares (Dist)	31-Dec-19	02-Jan-20	2.493
Class A (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	-
Class B (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.240
Class C (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	4.656
Class E (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.237
Class F (GBP) Shares (Dist)	30-Sep-19	01-Oct-19	2.239
Class A (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	1.094
Class B (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	3.500
Class C (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	5.928
Class E (GBP) Shares (Dist)	30-Jun-19	01-Jul-19	3.512

14. Cash and cash equivalents

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

31 March 2021							
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	-	-	-	-	-	-	-
Term deposits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
31 March 2020							
Combined Company Total	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cash balances	17,152,833	4,804,033	6,217,762	2,557,396	977,993	1,131,510	680,708
Term deposits	15,074,612	1,279,608	1,029,352	3,208,695	-	-	7,960,181
	32,227,445	6,083,641	7,247,114	5,766,091	977,993	1,131,510	8,640,889
							2,380,206

Cash balances are held with BNP Paribas Securities Services Dublin Branch. As at 31 March 2021, the Moody's credit rating of BNP Paribas Securities Services Dublin Branch is P-1 (31 March 2020: P-1).

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

15. Related-party transactions

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

15a. Management and performance fees

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

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

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

	Combined Company Total	Oasis Crescent Global Equity Fund	Oasis Crescent Global Property Equity Fund	Oasis Crescent Global Income Fund	Oasis Crescent Global Low Equity Balanced Fund	Oasis Crescent Global Medium Equity Balanced Fund	Oasis Crescent Global Short Term Income Fund	Oasis Crescent Variable Balanced Fund
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Year Ended 31 March 2021								
Management fees	(3,732,442)	(2,464,067)	(699,631)	(124,405)	(207,445)	(165,591)	(24,295)	(47,008)
Accrued at the end of the financial year	-	-	-	-	-	-	-	-
Performance fees	-	-	-	-	-	-	-	-
Accrued at the end of the financial year	-	-	-	-	-	-	-	-
Year Ended 31 March 2020								
Management fees	(5,603,413)	(3,580,344)	(1,213,268)	(164,460)	(305,881)	(240,288)	(32,767)	(66,405)
Accrued at the end of the financial year	(411,815)	(264,655)	(82,484)	(14,601)	(23,728)	(18,280)	(2,924)	(5,142)
Performance fees	(44,520)	-	(4,401)	-	(12,601)	(27,519)	-	-
Accrued at the end of the financial year	-	-	-	-	-	-	-	-

15b. Directors' fees

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

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

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

15. Related-party transactions (continued)

15b. Directors' fees (continued)

During the financial year ended 31 March 2021, the Directors' fees amounted to US\$93,750 (31 March 2020: US\$164,162). Directors' fees payable at 31 March 2021 were US\$ Nil (31 March 2020: US\$74,290).

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

15c. Investments in the Company by related parties

The following shareholders are related to the Company.

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

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2021			
<u>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</u>			
<u>Shares (Dist)</u>			
Yousuf Mahomed	29,768	(29,768)	-
Oasis Crescent Global Investment Fund (Ireland) plc *	1,181	(1,181)	-
Adam Ebrahim	1,254	(1,254)	-
<u>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	1,118	(1,118)	-
<u>Investments in Oasis Crescent Global Equity Fund Class B (US\$)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	177	(177)	-
<u>Investments in Oasis Crescent Global Equity Fund Class B (Euro)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	1,606	(1,606)	-
<u>Investments in Oasis Crescent Global Equity Fund Class C (US\$)</u>			
<u>Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	128,799	(128,799)	-
Oasis Crescent Global Medium Equity Balanced Fund	92,326	(92,326)	-
Mylie Holdings Limited	75,444	(75,444)	-
<u>Investments in Oasis Crescent Global Equity Fund Class D (US\$)</u>			
<u>Shares (Dist)</u>			
Kevin O'Doherty	651	(651)	-
Mylie Holdings Limited	78	(78)	-
<u>Investments in Oasis Crescent Global Equity Fund Class D (GBP)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	27	(27)	-

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2021			
<u><i>Investments in Oasis Crescent Global Equity Fund Class E (US\$)</i></u>			
<u><i>Shares (Dist)</i></u>			
Mylie Holdings Limited	38	(38)	-
<u><i>Investments in Oasis Crescent Global Equity Fund Class E (GBP)</i></u>			
<u><i>Shares (Dist)</i></u>			
Mylie Holdings Limited	244	(244)	-
Oasis Crescent Global Medium Equity Balanced Fund	28,706	(28,706)	-
Oasis Crescent Variable Balanced Fund	44,465	(44,465)	-
Oasis Crescent Global Low Equity Balanced Fund	24,487	(24,487)	-
<u><i>Investments in Oasis Crescent Global Equity Fund Class E (GBP)</i></u>			
<u><i>Shares (Acc)</i></u>			
Mylie Holdings Limited	206	(206)	-
<u><i>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</i></u>			
<u><i>Shares (Dist)</i></u>			
Mylie Holdings Limited	1,295	(1,295)	-
<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)	-
Year Ended 31 March 2020			
<u><i>Investments in Oasis Crescent Global Equity Fund Class A (US\$)</i></u>			
<u><i>Shares (Dist)</i></u>			
Yousuf Mahomed	28,583	1,185	29,768
Oasis Crescent Global Investment Fund (Ireland) plc	1,176	5	1,181
Adam Ebrahim	1,249	5	1,254
<u><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	174	3	177
<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

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2020 (Continued)			
<u>Investments in Oasis Crescent Global Equity Fund Class C (US\$)</u>			
<u>Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	137,085	(8,286)	128,799
Oasis Crescent Global Medium Equity Balanced Fund	93,180	(854)	92,326
Mylie Holdings Limited	49,778	25,666	75,444
<u>Investments in Oasis Crescent Global Equity Fund Class D (US\$)</u>			
<u>Shares (Dist)</u>			
Kevin O'Doherty	647	4	651
Mylie Holdings Limited	78	-	78
<u>Investments in Oasis Crescent Global Equity Fund Class D (GBP)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited*	27	-	27
<u>Investments in Oasis Crescent Global Equity Fund Class E (US\$)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	37	1	38
<u>Investments in Oasis Crescent Global Equity Fund Class E (GBP)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	443	(199)	244
Oasis Crescent Global Medium Equity Balanced Fund	28,045	661	28,706
Oasis Crescent Variable Balanced Fund	40,810	3,655	44,465
Oasis Crescent Global Low Equity Balanced Fund	23,973	514	24,487
<u>Investments in Oasis Crescent Global Equity Fund Class E (GBP)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	-	206	206
<u>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</u>			
<u>Shares (Dist)</u>			
Mylie Holdings Limited	1,277	18	1,295
<u>Investments in Oasis Crescent Global Equity Fund Class F (GBP)</u>			
<u>Shares (Acc)</u>			
Mylie Holdings Limited	1,177	-	1,177

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2021			
<u>Investments in Oasis Crescent Global Property Equity Fund Class A (US\$) Shares (Dist)</u>			
Yousuf Mahomed	34,173	(34,173)	-
<u>Investments in Oasis Crescent Global Property Equity Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	5,902	(5,902)	-
<u>Investments in Oasis Crescent Global Property Equity Fund Class B (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	356	(356)	-
<u>Investments in Oasis Crescent Global Property Equity Fund Class C (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	307,064	(307,064)	-
Oasis Crescent Global Low Equity Balanced Fund	355,570	(355,570)	-
Oasis Crescent Global Medium Equity Balanced Fund	220,637	(220,637)	-
<u>Investments in Oasis Crescent Global Property Equity Fund Class D (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	301	(301)	-
<u>Investments in Oasis Crescent Global Property Equity Fund Class D (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	84	(84)	-
<u>Investments in Oasis Crescent Global Property Equity Fund Class E (GBP) Shares (Dist)</u>			
Oasis Crescent Variable Balanced Fund	30,144	(30,144)	-
Oasis Crescent Global Medium Equity Balanced Fund	3,713	(3,713)	-
Mylie Holdings Limited	1,004	(1,004)	-
<u>Investments in Oasis Crescent Global Property Equity Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,762	(1,762)	-
<u>Investments in Oasis Crescent Global Property Equity Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	2,100	(2,100)	-

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

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

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2021			
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	126	(126)	-
Mylie Consultancy Services	37	(37)	-
Oasis Crescent Advisory Services UK Ltd	1,009	(1,009)	-
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(US\$) Shares (Acc)</u>			
Mylie Holdings Limited	4,550	(4,550)	-
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(EUR) Shares (Acc)</u>			
Mylie Holdings Limited	30,887	(30,887)	-
<u>Investments in Oasis Crescent Global Income Fund Class B</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	632	(632)	-
<u>Investments in Oasis Crescent Global Income Fund Class C</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	410,882	(410,882)	-
Oasis Crescent Global Low Equity Balanced Fund	296,475	(296,475)	-
Oasis Crescent Global Medium Equity Balanced Fund	241,875	(241,875)	-
Mylie Consultancy Services Ltd	360	(360)	-
<u>Investments in Oasis Crescent Global Income Fund Class E</u>			
<u>(GBP) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	101,530	(101,530)	-
Oasis Crescent (UK) Ltd	35,522	(35,522)	-
Oasis Crescent Global Medium Equity Balanced Fund	73,011	(73,011)	-
Oasis Crescent Variable Balanced Fund	15,408	(15,408)	-
Mylie Consultancy Services	76	(76)	-
Mylie Holdings Limited	127	(127)	-
<u>Investments in Oasis Crescent Global Income Fund Class F</u>			
<u>(GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,468	(1,468)	-
<u>Investments in Oasis Crescent Global Income Fund Class E</u>			
<u>(USD) Shares (Dist)</u>			
Mylie Holdings Limited	99	(99)	-
<u>Investments in Oasis Crescent Global Income Fund Class F</u>			
<u>(GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,726	(1,726)	-

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2020			
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	119	7	126
Mylie Consultancy Services	20	17	37
Oasis Crescent Advisory Services UK Ltd	450	559	1,009
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(US\$) Shares (Acc)</u>			
Mylie Holdings Limited	4,550	-	4,550
<u>Investments in Oasis Crescent Global Income Fund Class A</u>			
<u>(EUR) Shares (Acc)</u>			
Oasis Global Management Company (Ireland) Ltd	30,887	(30,887)	-
Mylie Holdings Limited	-	30,887	30,887
<u>Investments in Oasis Crescent Global Income Fund Class B</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	612	20	632
<u>Investments in Oasis Crescent Global Income Fund Class C</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	477,366	(66,484)	410,882
Oasis Crescent Global Low Equity Balanced Fund	365,525	(69,050)	296,475
Oasis Crescent Global Medium Equity Balanced Fund	288,301	(46,426)	241,875
Mylie Consultancy Services Ltd	348	12	360
<u>Investments in Oasis Crescent Global Income Fund Class E</u>			
<u>(GBP) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	103,414	(1,884)	101,530
Oasis Crescent (UK) Ltd	34,448	1,074	35,522
Oasis Crescent Global Medium Equity Balanced Fund	63,313	9,698	73,011
Oasis Crescent Variable Balanced Fund	14,911	497	15,408
Mylie Consultancy Services	37	39	76
Mylie Holdings Limited	123	4	127
<u>Investments in Oasis Crescent Global Income Fund Class F</u>			
<u>(GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,468	-	1,468
<u>Investments in Oasis Crescent Global Income Fund Class E</u>			
<u>(USD) Shares (Dist)</u>			
Mylie Holdings Limited	96	3	99
<u>Investments in Oasis Crescent Global Income Fund Class F</u>			
<u>(GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,677	49	1,726

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2021			
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	3,233	(3,233)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	3,213	(3,213)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	5,000	(5,000)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	5,766	(5,766)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class B (EUR) Shares (Acc)</u>			
Mylie Holdings Limited	2,506	(2,506)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class C (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	11,923	(11,923)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Acc)</u>			
Mylie Consultancy Services Ltd	41,622	(41,622)	-
Mylie Holdings Limited	5,000	(5,000)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class D (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	39,886	(39,886)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class E (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	90	(90)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,379	(1,379)	-
<u>Investments in Oasis Crescent Global Low Equity Balanced Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,301	(1,301)	-

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

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

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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 2021	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	2,627	(2,627)	-
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class D (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	83	(83)	-
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class D (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	9,249	(9,249)	-
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	150,279	(150,279)	-
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	335	(335)	-
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,476	(1,476)	-
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (USD) Shares (Acc)</u>			
Mylie Holdings Limited	409	(409)	-
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	495	(495)	-
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F (GBP) Shares (Acc)</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
Year Ended 31 March 2020			
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	2,627	-	2,627
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class D (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	83	-	83
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class D (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	9,194	55	9,249
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	71,331	78,948	150,279
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	333	2	335
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,465	11	1,476
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (USD) Shares (Acc)</u>			
Mylie Holdings Limited	409	-	409
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class E (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	495	-	495
<u>Investments in Oasis Crescent Global Medium Equity Balanced Fund Class F (GBP) Shares (Acc)</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
Year Ended 31 March 2021			
<u>Investments in Oasis Crescent Global Short Term Income Fund Class A</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	51,194	(51,194)	-
<u>Investments in Oasis Crescent Global Short Term Income Fund Class C</u>			
<u>(US\$) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	3,674,575	(3,674,575)	-
Mylie Holdings Limited	1,192,181	(1,192,181)	-
Oasis Crescent Global Medium Equity Balanced Fund	3,190,061	(3,190,061)	-
Mylie Holdings Trust	29	(29)	-
<u>Investments in Oasis Crescent Global Short Term Income Fund Class E</u>			
<u>(US\$) Shares (Dist)</u>			
Mylie Holdings Limited	1,072	(1,072)	-
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F</u>			
<u>(GBP) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	570,892	(570,892)	-
Oasis Crescent Variable Balanced Fund	183,132	(183,132)	-
Oasis Crescent (UK) Ltd	347,824	(347,824)	-
Oasis Crescent Global Medium Equity Balanced Fund	172,716	(172,716)	-
Mylie Holdings Limited	162,340	(162,340)	-
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F</u>			
<u>(GBP) Shares (Acc)</u>			
Mylie Holdings Limited	14,825	(14,825)	-
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F</u>			
<u>(USD) Shares (Acc)</u>			
Mylie Holdings Limited	1,000	(1,000)	-
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F</u>			
<u>(USD) Shares (Dist)</u>			
Mylie Holdings Limited	1,092	(1,092)	-

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

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

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

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

	<i>Number of shares</i>		
	Balance at beginning of the Financial Year	Shares acquired /disposed	Balance at end of the Financial Year
Year Ended 31 March 2021			
<u>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,350	(1,350)	-
<u>Investments in Oasis Crescent Variable Balanced Fund Class A (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,320	(1,320)	-
<u>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,380	(1,380)	-
<u>Investments in Oasis Crescent Variable Balanced Fund Class B (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,320	(1,320)	-
<u>Investments in Oasis Crescent Variable Balanced Fund Class C (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	218,632	(218,632)	-
<u>Investments in Oasis Crescent Variable Balanced Fund Class E (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,379	(1,379)	-
<u>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	1,379	(1,379)	-
<u>Investments in Oasis Crescent Variable Balanced Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	1,320	(1,320)	-

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15. Related-party transactions (continued)

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

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

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15d. Investments by the Company in related parties

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

Investments held by Oasis Crescent Global Low Equity Balanced Fund	31 March 2021	31 March 2020
<i>Investment in Oasis Crescent Global Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	398,005	468,939
Shares acquired/disposed	(398,005)	(70,934)
Balance at end of the financial year	-	398,005
<i>Investment in Oasis Crescent Global Property Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	355,570	343,510
Shares acquired/disposed	(355,570)	12,061
Balance at end of the financial year	-	355,570
<i>Investment in Oasis Crescent Global Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	153,286	161,058
Shares acquired/disposed	(153,286)	(7,772)
Balance at end of the financial year	-	153,286
Oasis Crescent Global Short Term Income Fund		
<i>Number of shares</i>		
Balance at beginning of the financial year	4,245,467	5,017,828
Shares acquired/disposed	(4,245,467)	(772,361)
Balance at end of the financial year	-	4,245,467

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15d. Investments by the Company in related parties

Investments held by Oasis Crescent Global Medium Equity Balanced Fund	31 March 2021	31 March 2020
<i>Oasis Crescent Global Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	314,885	351,613
Shares acquired/disposed	(314,885)	(36,728)
Balance at end of the financial year	-	314,885
<i>Oasis Crescent Global Property Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	224,349	216,761
Shares acquired/disposed	(224,349)	7,588
Balance at end of the financial year	-	224,349
<i>Oasis Crescent Global Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	121,032	121,225
Shares acquired/disposed	(121,032)	(193)
Balance at end of the financial year	-	121,032
Oasis Crescent Global Short Term Income Fund		
<i>Number of shares</i>		
Balance at beginning of the financial year	3,362,777	3,784,995
Shares acquired/disposed	(3,362,777)	(422,218)
Balance at end of the financial year	-	3,362,777

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Notes to the financial statements (continued)

15. Related-party transactions (continued)

15d. Investments by the Company in related parties

	31 March 2021	31 March 2020
Investments held by Oasis Crescent Variable Balanced Fund		
<i>Oasis Global Investment Fund (Ireland) plc</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	-	(174,289)
Shares acquired/disposed	-	174,289
Balance at end of the financial year	-	-
<i>Oasis Crescent Global Income Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	15,408	14,911
Shares acquired/disposed	(15,408)	497
Balance at end of the financial year	-	15,408
<i>Oasis Crescent Global Property Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	30,143	29,296
Shares acquired/disposed	(30,143)	847
Balance at end of the financial year	-	30,143
<i>Oasis Crescent Global Equity Fund</i>		
<i>Number of shares</i>		
Balance at beginning of the financial year	44,465	40,810
Shares acquired/disposed	(44,465)	3,655
Balance at end of the financial year	-	44,465
Oasis Crescent Global Short Term Income Fund		
<i>Number of shares</i>		
Balance at beginning of the financial year	183,132	178,327
Shares acquired/disposed	(183,132)	4,805
Balance at end of the financial year	-	183,132

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Notes to the financial statements (continued)

16. Exchange rates

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

	31 March 2021	31 March 2020
Australian Dollar	1.3164	1.6385
Canadian Dollar	1.2634	1.4186
Norwegian Kroner	8.5549	10.4848
Euro	0.8510	0.9115
Great British Pound	0.7513	0.8065
Japanese Yen	110.7200	107.7800
Korean Won	1088.7200	1218.3300
Singapore Dollar	1.3213	1.4240
South African Rand	14.9144	17.7999

17. Depository and Trustee fees

The Depository

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

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

During the financial year ended 31 March 2021, custodian and trustee fees amounted to US\$145,130 (31 March 2020: US\$207,240). Custodian and trustee fees payable at 31 March 2021 were US\$ Nil (31 March 2020: US\$44,029).

18. Statutory audit fee

During the financial year ended 31 March 2021, statutory audit fees amounted to US\$69,055 (31 March 2020: US\$44,97). 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

		NAV per share post WHT allowance	Dealing NAV per share	NAV per share post WHT allowance	Dealing NAV per share	NAV per share post WHT allowance	Dealing NAV per share
Currency	31 March 2021	31 March 2021	31 March 2020	31 March 2020	31 March 2019	31 March 2019	
Oasis Crescent Global Equity Fund							
Class A (US\$) Shares (Dist)	US\$	0.000	0.000	27.185	27.196	30.228	30.261
Class A (US\$) Shares (Acc)	US\$	0.000	0.000	27.809	27.820	30.753	30.786
Class B (US\$) Shares (Dist)	US\$	0.000	0.000	27.535	27.547	30.638	30.671
Class B (EUR) Shares (Acc)	EUR	0.000	0.000	30.067	30.078	32.991	33.025
Class C (US\$) Shares (Dist)	US\$	0.000	0.000	27.327	27.338	30.427	30.461
Class C (US\$) Shares (Acc)	US\$	0.000	0.000	0.000	0.000	0.000	0.000
Class C (GBP) Shares (Acc)	GBP	0.000	0.000	0.000	0.000	0.000	0.000
Class D (US\$) Shares (Dist)	US\$	0.000	0.000	26.662	26.673	29.654	29.687
Class D (GBP) Shares (Acc)	GBP	0.000	0.000	28.007	28.018	30.818	30.851
Class E (US\$) Shares (Dist)	US\$	0.000	0.000	26.348	26.360	29.315	29.349
Class E (GBP) Shares (Dist)	GBP	0.000	0.000	27.099	27.110	30.151	30.184
Class E (GBP) Shares (Acc)	GBP	0.000	0.000	27.314	27.325	0.000	0.000
Class F (GBP) Shares (Dist)	GBP	0.000	0.000	27.146	27.158	30.204	30.238
Class F (GBP) Shares (Acc)	GBP	0.000	0.000	29.463	29.474	32.260	32.294
Oasis Crescent Global Property Equity Fund							
Class A (US\$) Shares (Dist)	US\$	0.000	0.000	6.666	6.671	8.902	8.911
Class A (US\$) Shares (Acc)	US\$	0.000	0.000	7.521	7.526	9.876	9.885
Class B (US\$) Shares (Dist)	US\$	0.000	0.000	6.678	6.682	8.923	8.931
Class C (US\$) Shares (Dist)	US\$	0.000	0.000	6.687	6.692	8.941	8.950
Class C (US\$) Shares (Acc)	US\$	0.000	0.000	0.000	0.000	0.000	0.000
Class C (GBP) Shares (Acc)	GBP	0.000	0.000	0.000	0.000	0.000	0.000
Class D (US\$) Shares (Dist)	US\$	0.000	0.000	6.669	6.673	8.908	8.917
Class D (GBP) Shares (Dist)	GBP	0.000	0.000	6.657	6.661	8.892	8.901
Class E (US\$) Shares (Dist)	US\$	0.000	0.000	6.657	6.661	8.895	8.903
Class E (GBP) Shares (Dist)	GBP	0.000	0.000	6.678	6.683	8.923	8.932
Class F (GBP) Shares (Dist)	GBP	0.000	0.000	6.680	6.685	8.926	8.934
Class F (GBP) Shares (Acc)	GBP	0.000	0.000	7.643	7.647	9.975	9.983
Oasis Crescent Global Income Fund							
Class A (US\$) Shares (Dist)	US\$	0.000	0.000	10.371	10.371	10.555	10.555
Class A (US\$) Shares (Acc)	US\$	0.000	0.000	12.370	12.370	12.236	12.237
Class A (EUR) Shares (Acc)	EUR	0.000	0.000	12.786	12.786	12.584	12.584
Class B (US\$) Shares (Dist)	US\$	0.000	0.000	10.256	10.256	10.438	10.438
Class C (US\$) Shares (Dist)	US\$	0.000	0.000	10.368	10.368	10.552	10.552
Class C (US\$) Shares (Acc)	US\$	0.000	0.000	0.000	0.000	0.000	0.000
Class C (GBP) Shares (Acc)	GBP	0.000	0.000	0.000	0.000	0.000	0.000
Class E (US\$) Shares (Dist)	US\$	0.000	0.000	10.378	10.378	10.561	10.562
Class E (GBP) Shares (Dist)	GBP	0.000	0.000	10.362	10.362	10.545	10.545
Class F (GBP) Shares (Dist)	GBP	0.000	0.000	10.379	10.379	10.563	10.563
Class F (GBP) Shares (Acc)	GBP	0.000	0.000	12.234	12.234	12.102	12.102
Oasis Crescent Global Low Equity Balanced Fund							
Class A (US\$) Shares (Dist)	US\$	0.000	0.000	11.065	11.065	12.019	12.020
Class A (US\$) Shares (Acc)	US\$	0.000	0.000	11.430	11.431	12.350	12.352
Class B (US\$) Shares (Dist)	US\$	0.000	0.000	11.158	11.159	12.122	12.124
Class B (US\$) Shares (Acc)	US\$	0.000	0.000	12.915	12.915	13.815	13.817
Class B (GBP) Shares (Dist)	GBP	0.000	0.000	18.209	18.209	19.782	19.784
Class B (GBP) Shares (Acc)	GBP	0.000	0.000	21.071	21.071	22.542	22.543
Class B (EUR) Shares (Acc)	EUR	0.000	0.000	15.866	15.866	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	NAV per share post WHT allowance	Dealing NAV per share
Currency	31 March 2021	31 March 2021	31 March 2020	31 March 2020	31 March 2019	31 March 2019	31 March 2019
Oasis Crescent Global Low Equity Balanced Fund							
Class C (US\$) Shares (Dist)	US\$	0.000	0.000	11.160	11.160	12.125	12.127
Class C (US\$) Shares (Acc)	US\$	0.000	0.000	13.946	13.946	14.771	14.772
Class C (GBP) Shares (Dis)	GBP	0.000	0.000	18.210	18.210	19.786	19.787
Class C (GBP) Shares (Acc)	GBP	0.000	0.000	22.759	22.759	24.105	24.107
Class D (US\$) Shares (Acc)	US\$	0.000	0.000	11.511	11.511	12.383	12.384
Class D (GBP) Shares (Dist)	GBP	0.000	0.000	17.454	17.454	18.962	18.963
Class D (US\$) Shares (Dist)	US\$	0.000	0.000	10.973	10.973	11.920	11.922
Class D (GBP) Shares (Acc)	GBP	0.000	0.000	18.217	18.217	19.639	19.640
Class E (US\$) Shares (Dist)	US\$	0.000	0.000	10.878	10.878	11.818	11.819
Class E (GBP) Shares (Dist)	GBP	0.000	0.000	17.626	17.626	19.149	19.150
Class F (GBP) Shares (Dist)	GBP	0.000	0.000	11.045	11.045	12.000	12.001
Class F (GBP) Shares (Acc)	GBP	0.000	0.000	11.683	11.683	12.547	12.549
Oasis Crescent Global Medium Equity Balanced Fund							
Class A (US\$) Shares (Dist)	US\$	0.000	0.000	11.657	11.657	12.638	12.640
Class A (US\$) Shares (Acc)	US\$	0.000	0.000	11.963	11.964	12.922	12.924
Class D (US\$) Shares (Dist)	US\$	0.000	0.000	11.436	11.437	12.394	12.395
Class D (US\$) Shares (Acc)	US\$	0.000	0.000	11.958	11.958	12.852	12.854
Class D (GBP) Shares (Dist)	GBP	0.000	0.000	17.649	17.649	19.128	19.130
Class E (US\$) Shares (Dist)	US\$	0.000	0.000	11.389	11.389	12.343	12.345
Class E (GBP) Shares (Dist)	GBP	0.000	0.000	18.831	18.831	20.410	20.412
Class E (GBP) Shares (Acc)	GBP	0.000	0.000	12.309	12.309	13.163	13.165
Class E (US\$) Shares (Acc)	US\$	0.000	0.000	11.635	11.635	12.443	12.445
Class F (GBP) Shares (Dist)	GBP	0.000	0.000	11.607	11.608	12.580	12.582
Class F (GBP) Shares (Acc)	GBP	0.000	0.000	12.157	12.158	13.068	13.070
Oasis Crescent Global Short Term Income Fund							
Class A (US\$) Shares (Dist)	US\$	0.000	0.000	0.978	0.978	0.978	0.978
Class C (US\$) Shares (Dist)	US\$	0.000	0.000	0.974	0.974	0.974	0.974
Class C (US\$) Shares (Acc)	US\$	0.000	0.000	0.000	0.000	0.000	0.000
Class C (GBP) Shares (Acc)	GBP	0.000	0.000	0.000	0.000	0.000	0.000
Class F (GBP) Shares (Dist)	GBP	0.000	0.000	0.992	0.992	0.992	0.992
Class F (GBP) Shares (Acc)	GBP	0.000	0.000	1.058	1.058	1.033	1.033
Class F (USD) Shares (Dist)	US\$	0.000	0.000	0.974	0.974	0.974	0.974
Class F (USD) Shares (Acc)	US\$	0.000	0.000	1.066	1.066	1.040	1.040
Class E (USD) Shares (Dist)	US\$	0.000	0.000	0.979	0.979	0.979	0.979
Oasis Crescent Variable Balanced Fund							
Class A (GBP) Shares (Dist)	GBP	0.000	0.000	8.279	8.280	9.630	9.630
Class A (GBP) Shares (Acc)	GBP	0.000	0.000	8.466	8.467	9.836	9.836
Class B (GBP) Shares (Dist)	GBP	0.000	0.000	8.392	8.392	9.748	9.748
Class B (GBP) Shares (Acc)	GBP	0.000	0.000	8.788	8.789	10.108	10.108
Class C (GBP) Shares (Dist)	GBP	0.000	0.000	8.388	8.389	9.746	9.746
Class E (GBP) Shares (Dist)	GBP	0.000	0.000	8.391	8.392	9.747	9.747
Class F (GBP) Shares (Dist)	GBP	0.000	0.000	8.392	8.393	9.748	9.748
Class F (GBP) Shares (Acc)	GBP	0.000	0.000	8.779	8.779	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		NAV post WHT allowance		NAV post WHT allowance	
		31 March 2021	31 March 2021	31 March 2020	31 March 2020	31 March 2019	31 March 2019
Oasis Crescent Global Equity Fund							
Class A (US\$) Shares (Dist)	US\$	-	-	15,534,580	15,541,039	19,172,668	19,193,932
Class A (US\$) Shares (Acc)	US\$	-	-	45,592,798	45,611,329	36,052,613	36,091,916
Class B (US\$) Shares (Dist)	US\$	-	-	7,629,534	7,632,666	11,594,156	11,606,843
Class B (EUR) Shares (Acc)	EUR	-	-	48,281	48,299	52,977	53,031
Class C (US\$) Shares (Dist)	US\$	-	-	8,581,677	8,585,227	9,040,066	9,050,026
Class D (US\$) Shares (Dist)	US\$	-	-	111,631,723	111,679,047	154,353,761	154,528,266
Class D (GBP) Shares (Acc)	GBP	-	-	212,033	212,119	510,897	511,453
Class E (US\$) Shares (Dist)	US\$	-	-	5,740,593	5,743,056	6,532,220	6,539,690
Class E (GBP) Shares (Dist)	GBP	-	-	3,515,564	3,517,031	3,986,880	3,991,313
Class E (GBP) Shares (Acc)	GBP	-	-	115,955	116,003	-	-
Class F (GBP) Shares (Dist)	GBP	-	-	291,085	291,206	289,322	289,643
Class F (GBP) Shares (Acc)	GBP	-	-	1,007,666	1,008,052	1,034,102	1,035,177
Oasis Crescent Global Property Equity Fund							
Class A (US\$) Shares (Dist)	US\$	-	-	5,002,101	5,005,420	5,884,708	5,890,310
Class A (US\$) Shares (Acc)	US\$	-	-	7,151,611	7,155,817	10,431,111	10,440,060
Class B (US\$) Shares (Dist)	US\$	-	-	23,524,492	23,540,075	30,669,413	30,698,538
Class C (US\$) Shares (Dist)	US\$	-	-	6,000,874	6,004,844	7,750,995	7,758,341
Class C (US\$) Shares (Acc)	US\$	-	-	-	-	-	-
Class C (GBP) Shares (Acc)	GBP	-	-	-	-	-	-
Class D (US\$) Shares (Dist)	US\$	-	-	23,983,429	23,999,337	34,967,365	35,000,626
Class D (GBP) Shares (Dist)	GBP	-	-	47,971	48,003	63,101	63,161
Class E (US\$) Shares (Dist)	US\$	-	-	3,978,138	3,980,781	5,177,092	5,182,023
Class E (GBP) Shares (Dist)	GBP	-	-	1,339,916	1,340,803	1,786,688	1,788,385
Class F (GBP) Shares (Dist)	GBP	-	-	223,063	223,211	395,182	395,558
Class F (GBP) Shares (Acc)	GBP	-	-	416,264	416,505	545,146	545,609
Oasis Crescent Global Income Fund							
Class A (US\$) Shares (Dist)	US\$	-	-	20,345,620	20,345,620	20,085,857	20,086,132
Class A (US\$) Shares (Acc)	US\$	-	-	6,117,706	6,117,706	4,561,542	4,561,596
Class A (EUR) Shares (Acc)	EUR	-	-	394,923	394,923	388,698	388,703
Class B (US\$) Shares (Dist)	US\$	-	-	6,480	6,480	6,391	6,392
Class C (US\$) Shares (Dist)	US\$	-	-	10,061,677	10,061,677	12,152,557	12,152,723
Class E (US\$) Shares (Dist)	US\$	-	-	2,484,667	2,484,667	2,317,744	2,317,776
Class E (GBP) Shares (Dist)	GBP	-	-	2,834,005	2,834,005	2,704,993	2,705,030
Class F (GBP) Shares (Dist)	GBP	-	-	841,589	841,589	394,901	394,906
Class F (GBP) Shares (Acc)	GBP	-	-	1,857,324	1,857,324	1,132,093	1,132,106
Oasis Crescent Global Low Equity Balanced Fund							
Class A (US\$) Shares (Dist)	US\$	-	-	35,777	35,777	38,633	38,638
Class A (US\$) Shares (Acc)	US\$	-	-	184,967	184,968	248,485	248,514
Class B (US\$) Shares (Acc)	US\$	-	-	64,339	64,573	69,076	69,083
Class B (GBP) Shares (Acc)	GBP	-	-	64,573	97,871	110,224	110,231
Class B (US\$) Shares (Dist)	US\$	-	-	63,391	64,339	68,801	68,809
Class B (GBP) Shares (Dist)	GBP	-	-	97,870	63,391	67,794	67,799
Class B (EUR) Shares (Acc)	EUR	-	-	39,759	39,759	42,532	42,536

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Notes to the financial statements (continued)

19. Net asset value per share (continued)

	Currency	NAV post WHT	Dealing NAV	NAV post WHT	Dealing NAV	NAV post WHT	Dealing NAV
		allowance	31 March 2021	allowance	31 March 2020	allowance	31 March 2019
<i>Historical total NAV at last traded valuation</i>							
Oasis Crescent Global Low Equity Balanced Fund							
Class C (US\$) Shares (Dist)	US\$	-	-	69,319	69,319	73,411	73,420
Class C (US\$) Shares (Acc)	US\$	-	-	166,285	166,286	176,113	176,130
Class C (GBP) Shares (Dis)	GBP	-	-	68,274	68,274	72,311	72,316
Class C (GBP) Shares (Acc)	GBP	-	-	68,717	68,717	72,781	72,786
Class D (US\$) Shares (Acc)	US\$	-	-	711,445	711,449	870,370	870,469
Class D (US\$) Shares (Dist)	US\$	-	-	329,328	329,329	355,910	355,936
Class D (GBP) Shares (Acc)	GBP	-	-	10,297,300	10,297,351	11,798,498	11,799,896
Class D (GBP) Shares (Dist)	GBP	-	-	157,615	157,616	189,605	189,619
Class E (US\$) Shares (Dist)	US\$	-	-	7,201,371	7,201,407	8,036,046	8,037,006
Class E (GBP) Shares (Dist)	GBP	-	-	1,519,645	1,519,650	1,790,501	1,790,633
Class F (GBP) Shares (Dist)	GBP	-	-	17,153	17,153	147,111	147,128
Class F (GBP) Shares (Acc)	GBP	-	-	782,940	782,943	835,210	835,304
Oasis Crescent Global Medium Equity Balanced Fund							
Class A (US\$) Shares Dist	US\$	-	-	1,047,667	1,047,689	1,424,691	1,424,880
Class A (US\$) Shares (Acc)	US\$	-	-	885,431	885,450	873,977	874,090
Class D (US\$) Shares Dist	US\$	-	-	3,518,730	3,518,808	5,757,999	5,758,779
Class D (US\$) Shares (Acc)	US\$	-	-	262,853	262,859	428,690	428,746
Class D (GBP) Shares Dist	GBP	-	-	210,947	210,950	283,725	283,750
Class E (US\$) Shares (Dist)	US\$	-	-	6,714,019	6,714,167	6,029,433	6,030,253
Class E (GBP) Shares Dist	GBP	-	-	2,756,837	2,756,874	2,087,944	2,088,116
Class E (GBP) Shares (Acc)	GBP	-	-	6,097	6,097	6,520	6,521
Class E (US\$) Shares (Acc)	US\$	-	-	4,754	4,754	5,084	5,085
Class F (GBP) Shares (Dist)	GBP	-	-	321,416	321,423	46,672	46,678
Class F (GBP) Shares (Acc)	GBP	-	-	1,643,765	1,643,799	1,973,906	1,974,159
Oasis Crescent Global Short Term Income Fund							
Class A (US\$) Shares (Dist)	US\$	-	-	1,110,484	1,110,484	1,083,387	1,083,387
Class C (US\$) Shares (Dist)	US\$	-	-	7,846,119	7,846,119	9,426,581	9,426,581
Class F (GBP) Shares (Dist)	GBP	-	-	1,463,813	1,463,813	1,814,479	1,814,479
Class F (GBP) Shares (Acc)	GBP	-	-	1,287,373	1,287,373	596,650	596,650
Class F (USD) Shares (Dist)	US\$	-	-	1,064	1,064	1,039	1,039
Class F (USD) Shares (Acc)	US\$	-	-	6,305	6,305	6,164	6,164
Class E (USD) Shares (Dist)	US\$	-	-	7,687,872	7,687,872	6,925,221	6,925,221
Oasis Crescent Variable Balanced Fund							
Class A (GBP) Shares (Dist)	GBP	-	-	781,807	781,859	908,285	908,285
Class A (GBP) Shares (Acc)	GBP	-	-	16,317	16,318	18,956	18,956
Class B (GBP) Shares (Dist)	GBP	-	-	11,583	11,584	13,321	13,321
Class B (GBP) Shares (Acc)	GBP	-	-	11,601	11,601	13,343	13,343
Class C (GBP) Shares (Dist)	GBP	-	-	1,993,512	1,993,643	2,267,754	2,267,754
Class E (GBP) Shares (Dist)	GBP	-	-	1,903,793	1,903,917	2,089,413	2,089,413
Class F (GBP) Shares (Dist)	GBP	-	-	304,868	304,888	252,508	252,508
Class F (GBP) Shares (Acc)	GBP	-	-	958,797	958,857	884,040	884,040

The share classes of the Sub-Funds detailed above have been launched.

Oasis Crescent Global Investment Fund (Ireland) plc

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Financial Year Ended 31 March 2021

Notes to the financial statements (continued)

20. Allowance for withholding tax receivable

Withholding tax is recoverable within 5 years, after which the balance may become irrecoverable from the relevant tax authorities, however, this period may exceed more than 5 years where there is a valid reclaim opportunity. We calculated a 100% (31 March 2020: 76.36%) recovery rate for the withholding tax based on the 31 March 2020 reclaim receivable over the withholding tax receivable over the previous 5 years. Based on the simplified approach of the Expected Credit Loss model, we are making an allowance for 0.00% (31 March 2020: 23.64%) of the withholding tax receivable as at 31 March 2021. The Directors have considered the impact of the COVID-19 pandemic on the ECL allowance. As the recoveries are from sovereign states, the COVID-19 impact on the recovery rate has been assessed as immaterial.

	Year Ended 31 March 2021							
	Combined Company Total	Oasis Crescent	Oasis Crescent	Oasis Crescent	Oasis Crescent	Oasis Crescent	Oasis Crescent	Oasis Crescent
		Global Equity Fund	Global Property Equity Fund	Global Income Fund	Global Low Equity Balanced Fund	Global Medium Equity Balanced Fund	Global Short Term Income Fund	Global Short Term Income Fund
US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Withholding tax receivable	-	-	-	-	-	-	-	-
Allowance for withholding tax receivable								
Opening balance as at 1 April 2020	(131,367)	(83,583)	(46,938)	-	(105)	(353)	-	(388)
Current financial year adjustment to allowance	131,367	83,583	46,938	-	105	353	-	388
Closing balance as at 31 December 2020	-	-	-	-	-	-	-	-

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

The published NAV is based on the 31 March 2021 valuation which included withholding tax receivable as 100% recoverable. Following the above analysis and as set out above we have made an adjustment to the published NAV in accordance with IFRS. The difference between the dealing and audited NAV for each share class is outlined in note 19 and includes prior year comparatives.

Oasis Crescent Global Investment Fund (Ireland) plc

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Notes to the financial statements (continued)

21. Taxation

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

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

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

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

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

22. Offsetting

The Company does not engage in offsetting. The Company did not offset any financial assets or financial liabilities during the financial year (31 March 2020: \$nil).

23. Commitments and contingent liabilities

As at 31 March 2021, the Company did not have any significant commitments or contingent liabilities.

24. Subsequent events

Following the merger of the sub-funds with the funds of OGM Oasis Crescent Global Investment Funds (UK) ICVC, the Company has no assets or liabilities and has ceased trading. Steps are being taken to deregister the Company, which will take place after the financial year end.

25. Approval of Interim financial statements

The financial statements were authorised for issue and approval by the Board of Directors on 19th of July 2021.

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	31 March 2021			31 March 2020		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
AUSTRIA			-	0.00%		7,182,287	3.59%
Mayr-Melnhof Karton AG	1	-	-	0.00%	57,935	7,182,287	3.59%
AUSTRALIA			-	0.00%		2,186,410	1.09%
JUPITER MINES LIMITED	1	-	-	0.00%	16,283,789	2,186,410	1.09%
FRANCE			-	0.00%		5,597,949	2.80%
Total SA	1	-	-	0.00%	144,180	5,597,949	2.80%
GERMANY			-	0.00%		6,819,136	3.41%
Adidas AG	1	-	-	0.00%	9,380	2,084,902	1.04%
Henkel KGAA	1	-	-	0.00%	64,745	4,734,234	2.37%
CHINA			-	0.00%		4,989,579	2.50%
ALIBABA GROUP HDGS-SP ADR	1	-	-	0.00%	25,656	4,989,579	2.50%
IRELAND			-	0.00%		2,122,215	1.06%
CRH PLC	1	-	-	0.00%	77,843	2,122,215	1.06%
JAPAN			-	0.00%		6,753,104	3.38%
KDDI Corp	1	-	-	0.00%	228,166	6,753,104	3.38%
SAUDI ARABIA			-	0.00%		5,533,412	2.77%
ISDB 2.843 04252024CORP	1	-	-	0.00%	3,002,000	3,210,999	1.61%
ISDB 3.1 03152023CORP	1	-	-	0.00%	1,050,000	1,099,865	0.55%
KSA Sukuk Ltd 3.628 20042027 Corp	1	-	-	0.00%	1,200,000	1,222,548	0.61%
UNITED ARAB EMIRATES			-	0.00%		2,508,027	1.25%
EMIRAT2	1	-	-	0.00%	492,648	487,657	0.24%
KHDRWY 2.471 31032025	1	-	-	0.00%	535,839	518,580	0.26%
DP WORLD CRESCENT LTD 3.908 31052023	1	-	-	0.00%	1,565,000	1,501,790	0.75%
SOUTH AFRICA			-	0.00%		11,292,497	5.65%
Oasis Crescent Prop Fund	1	-	-	0.00%	2,266,409	2,705,700	1.35%
GEMFIELDS GROUP LTD	1	-	-	0.00%	15,319,697	1,428,699	0.72%
RCL Foods Ltd	1	-	-	0.00%	3,505,858	1,969,594	0.99%
NASPERS	1	-	-	0.00%	6,301	903,990	0.45%
ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1	-	-	0.00%	4,284,000	4,284,514	2.14%
TURKEY			-	0.00%		693,308	0.35%
KFINCK 5.136 02112021 KT KIRA SERT VARLIK	1	-	-	0.00%	700,000	693,308	0.35%

Oasis Crescent Global Investment Fund (Ireland) plc

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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	31 March 2021				31 March 2020		
	Level	No. of shares	Market Value		No. of shares	Market Value	% of net assets
			US\$	% of net assets		US\$	
UNITED KINGDOM			-	0.00%		20,581,147	10.30%
GLAXOSMITHKLINE	1	-	-	0.00%	251,314	4,719,655	2.36%
KINGFISHER PLC	1	-	-	0.00%	707,939	1,263,142	0.63%
PERSIMMON PLC	1	-	-	0.00%	99,068	2,354,170	1.18%
SAMSUNG ELECTR-GDR	1	-	-	0.00%	7,371	7,319,403	3.66%
SPIRE HEALTHCARE GROUP PLC	1	-	-	0.00%	1,089,329	1,054,886	0.53%
VODAFONE GROUP PLC	1	-	-	0.00%	575,305	806,069	0.40%
WH Smith PLC	1	-	-	0.00%	216,562	3,063,822	1.53%
UNITED STATES			-	0.00%		113,524,413	56.79%
APPLE INC	1	-	-	0.00%	27,490	6,990,432	3.50%
AT & T Inc	1	-	-	0.00%	256,275	7,470,416	3.74%
ANTHEM INC	1	-	-	0.00%	26,096	5,924,836	2.96%
TENCENT HOLDINGS LTD-UNS ADR	1	-	-	0.00%	74,398	3,652,198	1.83%
ChevronTexaco Corp Com	1	-	-	0.00%	57,454	4,163,117	2.08%
CISCO SYSTEMS INC	1	-	-	0.00%	122,729	4,824,477	2.41%
CVS CAREMARK CORP	1	-	-	0.00%	100,761	5,978,150	2.99%
EXXON MOBIL CORP	1	-	-	0.00%	30,755	1,167,767	0.58%
ALPHABET INC-CL A	1	-	-	0.00%	5,420	6,297,769	3.15%
Hewlett - Packard Co	1	-	-	0.00%	106,399	1,847,087	0.92%
Hewlett Packard Enterprise	1	-	-	0.00%	194,918	1,892,654	0.95%
Intl Business Machines Co	1	-	-	0.00%	40,678	4,512,411	2.26%
INTEL CORP	1	-	-	0.00%	53,401	2,890,062	1.45%
Johnson & Johnson	1	-	-	0.00%	82,458	10,812,718	5.41%
Microsoft Corporation	1	-	-	0.00%	59,547	9,391,157	4.70%
ORACLE CORPORATION	1	-	-	0.00%	141,689	6,847,829	3.43%
Pfizer Inc	1	-	-	0.00%	258,968	8,452,716	4.23%
Verizon Communications	1	-	-	0.00%	175,691	9,439,877	4.72%
FACEBOOK INC-A	1	-	-	0.00%	35,883	5,985,284	2.99%
WALGREENS BOOTS ALLIANCE INC	1	-	-	0.00%	108,928	4,983,456	2.49%
MALAYSIA			-	0.00%		1,503,940	0.75%
International Islamic Liquidity Management Corp	1	-	-	0.00%	1,000,000	1,003,770	0.50%
Total Listed Transferable Securities			-	0.00%		191,287,424	95.69%
Cash			-	0.00%		4,804,033	2.40%
Term Deposit			-	0.00%		1,279,608	0.64%
Other assets and liabilities			-	0.00%		1,711,757	0.86%
Total Oasis Crescent Global Equity Fund			-	0.00%		199,082,822	100.00%

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	31 March 2021				31 March 2020		
	Level	No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
AUSTRALIA			-	0.00%		2,348,000	3.28%
GROWPOINT PROPERTIES	1	-	-	0.00%	1,526,666	2,348,000	3.28%
CANADA			-	0.00%		1,715,869	2.39%
CHARTWELL RETIREMENT RESIDENCE	1	-	-	0.00%	271,970	1,715,869	2.39%
MALAYSIA			-	0.00%		500,170	0.70%
International Islamic Liquidity Management Corp	1	-	-	0.00%	500,000	500,170	0.70%
OTHER - INTERNATIONAL			-	0.00%		1,965,526	2.74%
EMIRAT2	1	-	-	0.00%	672,063	665,255	0.93%
DPWDU 3.908 31052023	1	-	-	0.00%	1,355,000	1,300,272	1.81%
NETHERLANDS			-	0.00%		2,472,900	3.45%
UNIBAIL RODAMCO SE & WFD	1	-	-	0.00%	43,717	2,472,900	3.45%
SAUDI ARABIA			-	0.00%		2,704,295	3.77%
ISDB 2.843 04252024CORP	1	-	-	0.00%	1,500,000	1,604,430	2.24%
ISDB 3.1 03152023CORP	1	-	-	0.00%	1,050,000	1,099,865	1.54%
SINGAPORE			-	0.00%		1,952,681	2.73%
First Real Est. Invs Trust	1	-	-	0.00%	4,089,143	1,952,681	2.73%
SOUTH AFRICA			-	0.00%		3,426,511	4.78%
Oasis Crescent Prop Fund	1	-	-	0.00%	2,870,191	3,426,511	4.78%
UNITED KINGDOM			-	0.00%		13,679,306	19.09%
Big Yellow Group PLC	1	-	-	0.00%	96,722	1,204,078	1.68%
CAPITAL & COUNTIES PROPERTIES	1	-	-	0.00%	721,770	1,484,707	2.07%
Capital & Regional PLC	1	-	-	0.00%	546,303	625,217	0.87%
Sirius Real Estate Ltd	1	-	-	0.00%	2,341,288	1,913,092	2.67%
SEGRO PLC	1	-	-	0.00%	695,639	6,589,810	9.20%
INTU PROPERTIES PLC	1	-	-	0.00%	2,688,139	148,456	0.21%
Hammerson PLC	1	-	-	0.00%	643,399	617,312	0.86%
Safestore Holdings PLC	1	-	-	0.00%	138,085	1,096,633	1.53%

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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	31 March 2021				31 March 2020		
	Level	No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
UNITED STATES			-	0.00%		32,995,253	46.04%
AVALONBAY COMMUNITIES INC	1	-	-	0.00%	9,774	1,438,440	2.01%
CYRUSONE INC	1	-	-	0.00%	35,056	2,164,708	3.02%
DIGITAL REALTY TRUST INC	1	-	-	0.00%	45,315	6,294,707	8.78%
EQUITY RESIDENTIAL PROP	1	-	-	0.00%	8,553	527,806	0.74%
PROLOGIS	1	-	-	0.00%	84,403	6,783,469	9.47%
VENTAS INC	1	-	-	0.00%	54,728	1,466,710	2.05%
WELLTOWER INC	1	-	-	0.00%	48,848	2,236,261	3.12%
APARTMENT INV & MGMT CO	1	-	-	0.00%	24,149	848,837	1.18%
MONMOUTH REIT - CL A	1	-	-	0.00%	69,283	834,860	1.17%
DUKE REALTY CORP	1	-	-	0.00%	40,516	1,311,908	1.83%
EASTERLY GOVERNMENT PROP INC	1	-	-	0.00%	158,792	3,912,635	5.46%
ESSEX PROPERTY TRUST	1	-	-	0.00%	4,287	944,169	1.32%
IRON MOUNTAIN INC	1	-	-	0.00%	87,838	2,090,544	2.92%
SIMON PROPERTY GROUP INC	1	-	-	0.00%	39,012	2,140,198	2.99%
Total Listed Transferable Securities			-	0.00%		63,760,510	88.96%
Cash			-	0.00%		6,217,762	8.68%
Term Deposit			-	0.00%		1,029,352	1.44%
Other Assets and Liabilities			-	0.00%		660,233	0.92%
Total Oasis Crescent Global Property Equity Fund			-	0.00%		71,667,858	100.00%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (continued)

OASIS CRESCENT GLOBAL INCOME FUND

Transferable Securities admitted to official stock exchange listing

Country	31 March 2021				31 March 2020			
	Level	No. of shares	Market Value		No. of shares	Market Value		
			US\$	% of net assets		US\$	% of net assets	
INDONESIA			-	0.00%		2,610,401	5.81%	
PERUSAHAAN PENERBIT 3.4 29032022	1	-	-	0.00%	1,080,000	1,078,272	2.40%	
PERUSAHAAN PENERBIT SBSN 4.35 10092024	1	-	-	0.00%	500,000	507,710	1.13%	
PERUSAHAAN PENERBIT 4.325 28052025	1	-	-	0.00%	1,015,000	1,024,419	2.28%	
MALAYSIA			-	0.00%		3,040,600	6.77%	
INTERNATIONAL ISLAMIC LIQUIDITY	1	-	-	0.00%	1,000,000	1,003,110	2.23%	
INTERNATIONAL ISLAMIC LIQUIDITY	1	-	-	0.00%	1,000,000	1,000,340	2.23%	
WAKALA GLOBAL SUKUK BHD	1	-	-	0.00%	1,000,000	1,037,150	2.31%	
PAKISTAN			-	0.00%		2,070,887	4.61%	
THIRD PAKISTAN INTL SUKUK 13102021	1	-	-	0.00%	500,000	484,180	1.08%	
THIRD PAKISTAN INTL SUKUK		-	-	0.00%	1,690,000	1,586,707	3.53%	
OMAN			-	0.00%		2,017,439	4.49%	
OMAN 4.397 01062024 CORP	1	-	-	0.00%	1,000,000	884,930	1.97%	
OMAN 5.932 31102025 CORP	1	-	-	0.00%	1,000,000	898,890	2.00%	
MAZOOON 5.2 08112027 CORP	1	-	-	0.00%	300,000	233,619	0.52%	
SAUDI ARABIA			-	0.00%		9,068,104	20.18%	
ISDB 3.1 03152023CORP	1	-	-	0.00%	2,000,000	2,094,980	4.66%	
ISDB 2.843 04252024CORP	1	-	-	0.00%	2,198,000	2,351,025	5.23%	
APICOR 3.141 01112022 Sukuk Ltd	1	-	-	0.00%	750,000	750,698	1.67%	
KSA 3.628 20042027 CORP	1	-	-	0.00%	3,800,000	3,871,402	8.61%	
HONG KONG			-	0.00%		2,087,309	4.64%	
HONG KONG SUKUK 2017 LIMITED	1	-	-	0.00%	1,920,000	2,087,309	4.64%	
SOUTH AFRICA			-	0.00%		2,616,314	5.82%	
ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1	-	-	0.00%	2,616,000	2,616,314	5.82%	
TURKEY			-	0.00%		3,840,360	8.54%	
TURKSK 4.251 08062021	1	-	-	0.00%	1,000,000	973,630	2.17%	
TURKSK 4.489 25112024	1	-	-	0.00%	1,000,000	877,450	1.95%	
KFINKK 5.136 02112021 KT KIRA SERT VARLIK	1	-	-	0.00%	1,000,000	990,440	2.20%	
KUVEYT 7.9 15022026	1	-	-	0.00%	1,000,000	998,840	2.22%	
UNITED ARAB EMIRATES			-	0.00%		8,238,759	18.33%	
EMIRAT 4.5 22032028	1	-	-	0.00%	1,109,049	1,097,814	2.44%	
EMIRAT 3.875 19032023	1	-	-	0.00%	540,018	537,745	1.20%	
DIBUH 6.75 29072049	1	-	-	0.00%	1,000,000	1,005,790	2.24%	
INVCOR 5 01022027	1	-	-	0.00%	1,000,000	949,950	2.11%	
DPWDU 3.875 071829	1	-	-	0.00%	3,000,000	2,553,180	5.68%	
DPWDU 4.848 26092028	1	-	-	0.00%	1,000,000	919,280	2.05%	
IFC FLOAT 15092020 CORP	1	-	-	0.00%	1,175,000	1,175,000	2.61%	

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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)

	Level	31 March 2021			31 March 2020		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
CANADA							
MAL 3.179 27042026 CORP	1	-	-	0.00%	1,000,000	1,054,690	2.35%
CHINA							
SECO 4.723 27092028 CORP	1	-	-	0.00%	955,000	1,007,687	2.24%
SECO 5.5 04082044 CORP	1	-	-	0.00%	935,000	995,233	2.21%
Total Listed Transferable Securities			-	0.00%		38,647,783	85.99%
UNITED KINGDOM							
			-	0.00%		1,740,861	3.87%
Qatar National Bank		-	-	0.00%	10-Apr-20	1,214,063	2.70%
Qatar Islamic Bank		-	-	0.00%	31-Jul-20	261,208	0.58%
AlRayan Bank		-	-	0.00%	18-Dec-20	265,590	0.59%
UNITED ARAB EMIRATES							
			-	0.00%		1,467,834	3.27%
Emirates Islamic		-	-	0.00%	14-Feb-21	257,351	0.57%
Emirates Islamic		-	-	0.00%	01-Apr-20	1,210,484	2.69%
Total deposits with credit institutions			-	0.00%		3,208,695	7.14%
Cash			-	0.00%		2,557,396	5.69%
Other Assets and Liabilities			-	0.00%		530,115	1.18%
Total Oasis Crescent Global Income Fund			-	0.00%		44,943,990	100.00%

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Schedule of Assets by Geographic Area (continued)

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND

Transferable Securities admitted to official stock exchange listing

Country	Level	31 March 2021			31 March 2020		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
FRANCE			-	0.00%		158,178	0.72%
Total SA	1	-	-	0.00%	4,074	158,178	0.72%
AUSTRIA			-	0.00%		121,368	0.55%
Mayr-Melnhof Karton AG	1	-	-	0.00%	979	121,368	0.55%
CHINA			-	0.00%		401,675	1.83%
TENCENT HOLDINGS LTD-UNS ADR	1	-	-	0.00%	2,846	139,710	0.64%
ALIBABA GROUP HDGS-SP ADR	1	-	-	0.00%	1,347	261,965	1.19%
JAPAN			-	0.00%		197,207	0.90%
KDDI Corp	1	-	-	0.00%	6,663	197,207	0.90%
SOUTH AFRICA			-	0.00%		1,904,231	8.68%
RCL Foods Ltd	1	-	-	0.00%	195,858	110,033	0.50%
ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1	-	-	0.00%	1,500,000	1,500,180	6.84%
NASPERS	1	-	-	0.00%	1,717	246,334	1.12%
GEMFIELDS GROUP LTD	1	-	-	0.00%	511,308	47,684	0.22%
UNITED KINGDOM			-	0.00%		790,214	3.60%
ANGLO AMERICAN PLC	1	-	-	0.00%	6,126	107,587	0.49%
GLAXOSMITHKLINE	1	-	-	0.00%	14,248	267,576	1.22%
SPIRE HEALTHCARE GROUP PLC	1	-	-	0.00%	89,814	86,974	0.40%
Mediclinic International PLC	1	-	-	0.00%	14,859	49,634	0.23%
BT Group plc	1	-	-	0.00%	77,775	113,697	0.52%
KINGFISHER PLC	1	-	-	0.00%	22,101	39,434	0.18%
VODAFONE GROUP PLC	1	-	-	0.00%	23,713	33,225	0.15%
WH Smith PLC	1	-	-	0.00%	6,509	92,086	0.42%

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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	31 March 2021			31 March 2020		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
UNITED STATES			-	0.00%		2,487,386	11.34%
AT & T Inc	1	-	-	0.00%	6,795	198,074	0.90%
ANTHEM INC	1	-	-	0.00%	821	186,400	0.85%
CVS CAREMARK CORP	1	-	-	0.00%	6,758	400,952	1.83%
ChevronTexaco Corp Com	1	-	-	0.00%	811	58,765	0.27%
EXXON MOBIL CORP	1	-	-	0.00%	1,165	44,235	0.20%
ALPHABET INC-CL A	1	-	-	0.00%	131	152,215	0.69%
Hewlett Packard Enterpris	1	-	-	0.00%	3,681	35,743	0.16%
Johnson & Johnson	1	-	-	0.00%	1,544	202,465	0.92%
Microsoft Corporation	1	-	-	0.00%	2,346	369,988	1.69%
ORACLE CORPORATION	1	-	-	0.00%	2,199	106,278	0.48%
Pfizer Inc	1	-	-	0.00%	8,284	270,390	1.23%
Verizon Communications	1	-	-	0.00%	2,025	108,803	0.50%
FACEBOOK INC-A	1	-	-	0.00%	1,145	190,986	0.87%
WALGREENS BOOTS ALLIANCE INC	1	-	-	0.00%	3,543	162,092	0.74%
Total Listed Transferable Securities			-	0.00%		6,060,258	27.62%
Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)							
IRELAND			-	0.00%		14,935,010	68.07%
Oasis Cresc Glo Equity Fund- Class E (GBP) Dist*	2	-	-	0.00%	153,286	4,236,676	19.31%
Oasis Crescent Global Income Fund*	2	-	-	0.00%	398,005	4,137,028	18.86%
Oasis Crescent Global Prop Equity Fund - Class C*	2	-	-	0.00%	355,570	2,407,922	10.98%
OCGSTIF Class C USD DIST*	2	-	-	0.00%	3,674,575	3,586,385	16.35%
OCGSTIF Class F GBP DIST*	2	-	-	0.00%	570,892	566,999	2.58%
* No management fees are charged by the above mentioned sub-funds in respect of the investments							
Total Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)			-	0.00%		14,935,010	68.07%
Cash			-	0.00%		977,993	4.46%
Other Assets and Liabilities			-	0.00%		(33,192)	-0.15%
Total Oasis Crescent Global Low Equity Balanced Fund			-	0.00%		21,940,068	100.00%

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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	31 March 2021			31 March 2020		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
AUSTRIA			-	0.00%		186,205	1.07%
Mayr-Melnhof Karton AG	1	-	-	0.00%	1,502	186,205	1.07%
FRANCE			-	0.00%		136,784	0.79%
Total SA	1	-	-	0.00%	3,523	136,784	0.79%
CHINA			-	0.00%		297,426	1.71%
TENCENT HOLDINGS LTD-UNS ADR	1	-	-	0.00%	2,002	98,278	0.57%
ALIBABA GROUP HDGS-SP ADR	1	-	-	0.00%	1,024	199,148	1.15%
SOUTH KOREA			-	0.00%		97,314	0.56%
SAMSUNG ELECTR-GDR	1	-	-	0.00%	98	97,314	0.56%
JAPAN			-	0.00%		200,966	1.16%
KDDI Corp	1	-	-	0.00%	6,790	200,966	1.16%
SOUTH AFRICA			-	0.00%		305,668	1.76%
GEMFIELDS GROUP LTD	1	-	-	0.00%	327,525	30,545	0.18%
NASPERS	1	-	-	0.00%	1,313	188,373	1.08%
RCL Foods Ltd	1	-	-	0.00%	154,415	86,750	0.50%
UNITED KINGDOM			-	0.00%		680,018	3.91%
ANGLO AMERICAN PLC	1	-	-	0.00%	7,357	129,206	0.74%
Mediclinic International PLC	1	-	-	0.00%	15,013	50,149	0.29%
GLAXOSMITHKLINE	1	-	-	0.00%	10,697	200,889	1.16%
SPIRE HEALTHCARE GROUP PLC	1	-	-	0.00%	56,590	54,801	0.32%
VODAFONE GROUP PLC	1	-	-	0.00%	24,399	34,186	0.20%
BT Group plc	1	-	-	0.00%	57,315	83,787	0.48%
KINGFISHER PLC	1	-	-	0.00%	14,906	26,596	0.15%
WH Smith PLC	1	-	-	0.00%	7,097	100,405	0.58%

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 (continued)

Country	31 March 2021				31 March 2020		
	Level	No. of shares	Market Value US\$	% of net assets	No. of shares	Market Value US\$	% of net assets
UNITED STATES			-	0.00%		2,927,424	16.85%
AT & T Inc	1	-	-	0.00%	2,870	83,661	0.48%
ANTHEM INC	1	-	-	0.00%	1,398	317,402	1.83%
CVS CAREMARK CORP	1	-	-	0.00%	5,547	329,104	1.89%
ChevronTexaco Corp Com	1	-	-	0.00%	975	70,649	0.41%
CISCO SYSTEMS INC	1	-	-	0.00%	1,826	71,780	0.41%
Hewlett - Packard Co	1	-	-	0.00%	4,129	71,679	0.41%
Hewlett Packard Enterpris	1	-	-	0.00%	4,129	40,093	0.23%
Johnson & Johnson	1	-	-	0.00%	1,829	239,837	1.38%
Microsoft Corporation	1	-	-	0.00%	2,947	464,771	2.68%
ORACLE CORPORATION	1	-	-	0.00%	3,918	189,357	1.09%
Pfizer Inc	1	-	-	0.00%	5,406	176,452	1.02%
APPLE INC	1	-	-	0.00%	822	209,026	1.20%
Verizon Communications	1	-	-	0.00%	2,730	146,683	0.84%
FACEBOOK INC-A	1	-	-	0.00%	805	134,274	0.77%
ALPHABET INC-CL A	1	-	-	0.00%	136	158,025	0.91%
WALGREENS BOOTS ALLIANCE INC	1	-	-	0.00%	4,910	224,633	1.29%
Total Listed Transferable Securities			-	0.00%		4,831,806	27.81%
Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)							
IRELAND			-	0.00%		11,418,908	65.73%
Oasis Cresc Glo Equity Fund- Class E (GBP) Dist*	2	-	-	0.00%	121,032	3,341,561	19.24%
Oasis Crescent Global Income Fund - Class E (GBP)*	2	-	-	0.00%	314,886	3,273,129	18.84%
OCGSTIF Class C USD DIST*	2	-	-	0.00%	3,410,697	3,113,499	17.92%
OCGSTIF Class F GBP DIST*	2	-	-	0.00%	176,429	171,538	0.99%
Oasis Crescent Global Prop Equity Fund - Class C*	2	-	-	0.00%	224,349	1,519,180	8.75%
Total Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)			-	0.00%		11,418,908	65.73%
Cash			-	0.00%		1,131,510	6.51%
Other Assets and Liabilities			-	0.00%		(9,709)	-0.06%
Total Oasis Crescent Global Medium Equity Balanced Fund			-	0.00%		17,372,516	100.00%

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

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

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	31 March 2021			31 March 2020		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
IRELAND			-	0.00%		979,316	5.05%
Barclays Bank Ireland plc	1	-	-	0.00%	265,667	265,667	1.37%
Barclays Bank Ireland plc	1	-	-	0.00%	213,649	213,649	1.10%
Barclays Bank Ireland plc	1	-	-	0.00%	250,000	250,000	1.29%
Barclays Bank Ireland plc	1	-	-	0.00%	250,000	250,000	1.29%
UNITED ARAB EMIRATES			-	0.00%		3,140,707	16.19%
First Abu Dhabi Bank	1	-	-	0.00%	266,041	266,041	1.37%
First Abu Dhabi Bank	1	-	-	0.00%	267,163	267,163	1.38%
Emirates Islamic	1	-	-	0.00%	514,913	514,913	2.65%
Emirates Islamic	1	-	-	0.00%	515,969	515,969	2.66%
Emirates Islamic	1	-	-	0.00%	257,351	257,351	1.33%
DPWDU 3.908 31052023	1	-	-	0.00%	580,000	556,574	2.87%
Dubai Islamic Bank	1	-	-	0.00%	249,994	249,994	1.29%
Dubai Islamic Bank	1	-	-	0.00%	249,994	249,994	1.29%
Dubai Islamic Bank	1	-	-	0.00%	262,708	262,708	1.35%
UNITED KINGDOM			-	0.00%		4,183,248	21.56%
AlRayan Bank	1	-	-	0.00%	192,000	238,066	1.23%
AlRayan Bank	1	-	-	0.00%	272,824	272,824	1.41%
AlRayan Bank	1	-	-	0.00%	265,590	265,590	1.37%
AlRayan Bank	1	-	-	0.00%	258,567	258,567	1.33%
AlRayan Bank	1	-	-	0.00%	258,461	258,461	1.33%
Qatar Islamic Bank	1	-	-	0.00%	250,000	250,000	1.29%
Qatar Islamic Bank	1	-	-	0.00%	250,000	250,000	1.29%
Qatar Islamic Bank	1	-	-	0.00%	277,354	277,354	1.43%
Qatar Islamic Bank	1	-	-	0.00%	265,680	265,680	1.37%
Qatar Islamic Bank	1	-	-	0.00%	278,744	278,744	1.44%
Qatar Islamic Bank	1	-	-	0.00%	278,623	278,623	1.44%
Qatar National Bank	1	-	-	0.00%	257,883	257,883	1.33%
Qatar National Bank	1	-	-	0.00%	257,680	257,680	1.33%
Qatar National Bank	1	-	-	0.00%	257,782	257,782	1.33%
Qatar National Bank	1	-	-	0.00%	258,010	258,010	1.33%
Qatar National Bank	1	-	-	0.00%	257,984	257,984	1.33%

Oasis Crescent Global Investment Fund (Ireland) plc

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Schedule of Assets by Geographic Area (continued)

OASIS CRESCENT VARIABLE BALANCED FUND

Transferable Securities admitted to official stock exchange listing

Country	Level	31 March 2021			31 March 2020		
		No. of shares	Market Value		No. of shares	Market Value	
			US\$	% of net assets		US\$	% of net assets
SOUTH AFRICA			-	0.00%		221,192	2.98%
GEMFIELDS GROUP LTD	1	-	-	0.00%	989,127	92,240	1.24%
Reinet Investments SCA	1	-	-	0.00%	8,067	128,952	1.74%
AUSTRIA			-	0.00%		80,586	1.09%
Mayr-Melnhof Karton AG	1	-	-	0.00%	650	80,586	1.09%
GERMANY			-	0.00%		100,475	1.36%
Henkel KGAA	1	-	-	0.00%	1,374	100,475	1.36%
NETHERLANDS			-	0.00%		220,051	2.97%
PROSUS NV	1	-	-	0.00%	3,176	220,051	2.97%
UNITED KINGDOM			-	0.00%		2,484,367	33.50%
ANGLO AMERICAN PLC	1	-	-	0.00%	11,564	203,086	2.74%
BRITVIC PLC	1	-	-	0.00%	9,146	79,551	1.07%
BIG YELLOW GROUP PLC	1	-	-	0.00%	11,093	138,092	1.86%
BURBERRY GROUP PLC	1	-	-	0.00%	2,780	45,654	0.62%
CAPITAL & COUNTIES PROPERTIES	1	-	-	0.00%	93,559	192,450	2.60%
Capital & Regional PLC	1	-	-	0.00%	9,192	10,520	0.14%
COMPUTACENTER PLC	1	-	-	0.00%	6,541	115,976	1.56%
GLAXOSMITHKLINE	1	-	-	0.00%	14,923	280,247	3.78%
Hammerson PLC	1	-	-	0.00%	22,053	21,158	0.29%
INTU PROPERTIES PLC	1	-	-	0.00%	139,500	7,704	0.10%
KINGFISHER PLC	1	-	-	0.00%	60,133	107,290	1.45%
MELROSE INDUSTRIES PLC	1	-	-	0.00%	28,478	32,309	0.44%
PERSIMMON PLC	1	-	-	0.00%	5,566	132,263	1.78%
Royal Dutch Shell PLC	1	-	-	0.00%	4,105	69,211	0.93%
SAFESTORE HOLDINGS PLC	1	-	-	0.00%	19,705	156,488	2.11%
Spire Healthcare plc	1	-	-	0.00%	151,330	146,542	1.98%
BT Group plc	1	-	-	0.00%	82,464	120,549	1.63%
Mediclinic International PLC	1	-	-	0.00%	27,951	93,364	1.26%
VODAFONE GROUP PLC	1	-	-	0.00%	138,625	194,226	2.62%
Mondi plc	1	-	-	0.00%	7,988	136,779	1.84%
SEGRO PLC	1	-	-	0.00%	8,483	80,358	1.08%
WH Smith PLC	1	-	-	0.00%	8,521	120,549	1.63%
IRELAND			-	0.00%		131,278	1.77%
CRH PLC	1	-	-	0.00%	4,815	131,278	1.77%
Total Listed Transferable Securities			-	0.00%		3,237,950	43.66%
Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)							
IRELAND			-	0.00%		1,759,587	23.72%
Oasis Cresc Glo Equity Fund- Class E (GBP) Dist*	2	-	-	0.00%	44,465	1,214,457	16.37%
Oasis Crescent Global Income Fund	2	-	-	0.00%	15,408	160,041	2.16%
Crescent Gl Prop Eq Fund Class E (GBP) Dist	2	-	-	0.00%	30,144	203,210	2.74%
OCGSTIF Class F GBP DIST	2	-	-	0.00%	183,132	181,880	2.45%
Total Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)			-	0.00%		1,759,587	23.72%

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

OASIS CRESCENT VARIABLE BALANCED FUND (Continued)

Deposits with credit institutions	31 March 2021			31 March 2020		
	Country	Market Value		Maturity date	Market Value	
		Maturity date	USD		% of net assets	USD
IRELAND		-	0.00%		358,154	4.83%
Ulster Bank	-	-	0.00%	09-Apr-20	358,154	4.83%
UNITED KINGDOM		-	0.00%		1,238,621	16.70%
AlRayan Bank Plc	-	-	0.00%	07-Aug-20	160,191	2.16%
AlRayan Bank Plc	-	-	0.00%	29-Sep-20	66,459	0.90%
AlRayan Bank Plc	-	-	0.00%	02-Oct-20	66,397	0.90%
Qatar Islamic Bank	-	-	0.00%	28-Aug-20	541,864	7.31%
Barclays Bank Plc	-	-	0.00%	02-Apr-20	403,710	5.44%
Total deposits with credit institutions		-	0.00%		1,596,775	21.53%
Cash		-	0.00%		783,431	10.56%
Other Assets and Liabilities		-	0.00%		39,684	0.54%
Total Oasis Crescent Variable Balanced Fund		-	0.00%		7,417,427	100.00%

Oasis Crescent Global Investment Fund (Ireland) plc

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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 financial period)		Major sales (being the 20 largest in the financial period)	
	US\$		US\$
1 AT & T Inc	2,515,422	APPLE INC	13,127,447
2 Nestease Inc-ADR	1,011,176	Johnson & Johnson	12,554,231
3 IILM 0.58 03/18/21 CORP	1,000,000	SAMSUNG ELECTR-GDR	12,442,248
4 DPWDU 6 PERP CORP	944,528	Microsoft Corporation	12,428,591
5 DP WORLD CRESCENT LTD 4.848 26092028	549,333	Mayr-Melnhof Karton AG	10,911,525
6 MODEL: MMI MODEL FIXED DEPOSITS USD	524,576	Pfizer Inc	10,790,161
7 IILM 0.43 12/10/20 CORP	500,000	Verizon Communications	10,631,062
8 Qualcomm Inc	499,165	AT & T Inc	10,548,460
9 Abbvie Inc	490,439	FACEBOOK INC-A	9,899,860
10 Roche Holdings Ltd – SPONS ADR	489,070	ALPHABET INC-CL A	9,533,762
11 UNITYL 2.394 11/03/25	300,000	ORACLE CORPORATION	8,427,662
12 TURKSK 4.251 08062021	199,516	ANTHEM INC	8,212,116
13 Oasis Crescent Prop Fund	118,247	CVS CAREMARK CORP	7,275,952
14 Total SA	111,992	ALIBABA GROUP HOLDINGS-SP ADR	6,795,505
15		Total SA	6,737,109
16		KDDI Corp	6,454,495
17		Henkel KGAA	6,238,307
18		TENCENT HOLDINGS LTD-UNS ADR	5,642,344
19		CISCO SYSTEMS INC	5,439,349
20		ChevronTexaco Corp Com	5,363,331

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

OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND

Major purchases (being the 20 largest in the financial period)		Major sales (being the 20 largest in the financial period)	
	US\$		US\$
1 BROOKFIELD PROPERTY REIT I-A	1,919,763	SEGRO PLC	8,364,249
2 AVALONBAY COMMUNITIES INC	1,195,744	Prologis	8,191,677
3 ESSEX PROPERTY TRUST	1,177,956	DIGITAL REALTY TRUST INC	5,875,543
4 MODEL: MMI MODEL FIXED DEPOSITS USD	1,049,002	SIMON PROPERTY GROUP INC	4,939,471
5 SIMON PROPERTY GROUP INC	1,027,028	Oasis Crescent Prop Fund	4,263,046
6 Equity Residential Prop	1,004,644	GROWPOINT PROPERTIES	4,073,579
7 IILM 0.5 08/13/20 CORP	1,000,000	CHARTWELL RETIREMENT RESIDENCE	3,539,750
8 IILM 0.58 03/18/21 CORP	1,000,000	EASTERLY GOVERNMENT PROP INC	3,415,616
9 BROOKFIELD INFRASTRUCTURE PA	830,416	WELLTOWER INC	3,328,792
10 CHARTWELL RETIREMENT RESIDENCE	747,734	UNIBAIL RODAMCO SE & WFD	3,247,912
11 MONMOUTH REIT - CL A	699,384	VENTAS INC	3,114,768
12 IILM 1.73 10082020CORP	500,000	SIRIUS REAL ESTATE LTD	2,919,988
13 IILM 0.43 12/10/20 CORP	500,000	AVALONBAY COMMUNITIES INC	2,849,626
14 IILM 0.46 04/15/21 CORP	500,000	IRON MOUNTAIN INC	2,660,613
15 ZAR SOVEREIGN CP SOAFSK 3.903 24062020	395,885	ESSEX PROPERTY TRUST	2,378,023
16 VENTAS INC	323,704	CyrusOne Inc	2,343,143
17 WELLTOWER INC	161,408	BROOKFIELD PROPERTY REIT I-A	2,085,810
18 Oasis Crescent Prop Fund	149,750	MODEL: MMI MODEL FIXED DEPOSITS USD	2,078,355
19 Apartment Inv & Mgmt Co	147,179	MONMOUTH REIT - CL A	1,778,350
20 CAPITAL & COUNTIES PROPERTIES	8,810	First Real Est. Invs Trus	1,702,118

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

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OASIS CRESCENT GLOBAL INCOME FUND

Major purchases (being the 20 largest in the financial period)		Major sales (being the 20 largest in the financial period)	
	US\$		US\$
1 MODEL: MMI MODEL FIXED DEPOSITS USD	17,258,330	MODEL: MMI MODEL FIXED DEPOSITS USD	20,467,025
2 UNITYL 2.394 11/03/25	2,400,000	KSA Sukuk Ltd 3.628 20042027 Corp	4,241,294
3 TURKSK 4.489 25112024	1,996,800	DP WORLD CRESCENT LTD	3,251,040
4 DUGB 2.763 09/09/30 CORP	1,500,000	TURKSK 4.489 25112024	3,061,520
5 ISCODV 1.81 10/15/25 CORP	1,300,000	ZAR SOVEREIGN CP SOAFSK 3.903 24062020	2,616,885
6 DIBUH 2.95 01/16/26	1,009,500	UNITYL 2.394 11/03/25	2,406,000
7 BHRAIN 6.25 11/14/24 CORP	1,000,000	ISDB 2.843 04252024CORP	2,353,618
8 IILM 0.43 12/10/20 CORP	1,000,000	ISDB 3.1 03152023CORP	2,113,300
9 IILM 0.55 01/21/21 CORP	1,000,000	Hong Kong Sukuk 2017 LTD 3.132 28022027 Corp	2,097,888
10 DPWDU 6 PERP CORP	745,680	THIRD PAKISTAN INTL SUKUK	1,735,613
11 EIBUH SUKUK CO LTD	700,000	DUGB 2.763 09/09/30 CORP	1,521,480
12 SECO 2.413 09/17/30	500,000	ISCODV 1.81 10/15/25 CORP	1,303,536
13		SECO 5.5 04082044 CORP	1,248,683
14		IFC FLOAT 15092020 CORP	1,175,000
15		PERUSAHAAN PENERBIT 4.325 28052025	1,152,563
16		SECO 4.723 27092028 CORP	1,144,462
17		PERUSAHAAN PENERBIT 3.4 29032022	1,120,921
18		EMIRAT 4.5 22032028	1,120,690
19		MAL 3.179 27042026 CORP	1,118,830
20		DP WORLD CRESCENT LTD 4.848 26092028	1,101,472

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

OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND

Major purchases (being all the purchases in the period)		Major sales (being all the sales in the period)	
	US\$		US\$
1 OCGSTIF Class C (US\$) Shares (Acc)	4,152,164	OASIS CRESCENT GLOBAL EQUITY FUND	4,575,549
2 OCGEF Class C (US\$) Shares (Acc)	3,927,322	OCGSTIF Class C USD DIST	4,533,312
3 OCGIF Class C (US\$) Shares (Acc)	3,588,187	OCGSTIF Class C (US\$) Shares (Acc)	4,139,607
4 OCGPEF Class C (US\$) Shares (Acc)	2,937,249	OASIS CRESCENT GLOBAL INCOME FUND	4,073,979
5 OCGIF Class C (GBP) Shares (Acc)	1,073,561	Oasis Crescent Global Prop Equity Fund - Class C	4,010,811
6 OCGSTIF Class C USD DIST	902,775	OCGEF Class C (US\$) Shares (Acc)	3,937,361
7 OCGEF Class C (GBP) Shares (Acc)	812,796	OCGIF Class C (US\$) Shares (Acc)	3,588,187
8 OASIS CRESCENT GLOBAL INCOME FUND	772,782	OCGPEF Class C (US\$) Shares (Acc)	2,915,500
9 OCGSTIF Class C (GBP) Shares (Acc)	543,272	ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1,500,000
10 IILM 0.46 04/15/21 CORP	500,000	OCGIF Class C (GBP) Shares (Acc)	1,151,527
11 UNITYL 2.394 11/03/25	300,000	OCGEF Class C (GBP) Shares (Acc)	874,068
12 ISCODV 1.81 10/15/25 CORP	200,000	Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	812,796
13 Oasis Crescent Global Prop Equity Fund - Class C	91,914	OCGSTIF Class C (GBP) Shares (Acc)	580,603
14 OASIS CRESCENT GLOBAL EQUITY FUND	87,968	OCGSTIF Class F GBP DIST	543,272
15 AT & T Inc	46,315	IILM 0.46 04/15/21 CORP	500,435
16 Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	15,862	Microsoft Corporation	495,072
17 OCGSTIF Class F GBP DIST	9,292	CVS CAREMARK CORP	487,995
18 Total SA	3,190	ALIBABA GROUP HOLDINGS-SP ADR	356,780
19		NASPERS	355,388
20		Pfizer Inc	345,691

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

OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND

Major purchases (being the 20 largest in the financial period)		Major sales (being the 20 largest in the financial period)	
	US\$		US\$
1 OCGSTIF Class C (US\$) Shares (Acc)	3,732,557	OCGSTIF Class C USD DIST	4,141,079
2 OCGIF Class C (US\$) Shares (Acc)	3,090,586	OCGSTIF Class C (US\$) Shares (Acc)	3,721,269
3 OCGEF Class C (US\$) Shares (Acc)	3,021,393	OASIS CRESCENT GLOBAL INCOME FUND	3,582,803
4 OCGPEF Class C (US\$) Shares (Acc)	1,822,607	OASIS CRESCENT GLOBAL EQUITY FUND	3,425,977
5 OCGSTIF Class C USD DIST	988,895	OCGIF Class C (US\$) Shares (Acc)	3,090,586
6 OCGEF Class C (GBP) Shares (Acc)	952,828	OCGEF Class C (US\$) Shares (Acc)	3,029,116
7 OASIS CRESCENT GLOBAL INCOME FUND	887,192	Oasis Crescent Global Prop Equity Fund - Class C	2,663,397
8 OCGIF Class C (GBP) Shares (Acc)	840,789	OCGPEF Class C (US\$) Shares (Acc)	1,809,112
9 AT & T Inc	344,116	OCGEF Class C (GBP) Shares (Acc)	1,024,657
10 OCGSTIF Class C (GBP) Shares (Acc)	238,338	Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	952,828
11 OASIS CRESCENT GLOBAL EQUITY FUND	186,243	OCGIF Class C (GBP) Shares (Acc)	901,850
12 SAMSUNG ELECTR-GDR	172,182	Microsoft Corporation	620,222
13 KDDI Corp	131,546	AT & T Inc	452,616
14 Oasis Crescent Global Prop Equity Fund - Class C	129,872	ANTHEM INC	438,623
15 OCGSTIF Class F GBP DIST	78,850	CVS CAREMARK CORP	400,549
16 VODAFONE GROUP PLC	56,610	APPLE INC	399,015
17 Verizon Communications	38,473	SAMSUNG ELECTR-GDR	394,992
18 OCGPEF Class C (GBP) Shares (Acc)	28,484	KDDI Corp	327,865
19 Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	18,595	Mayr-Melnhof Karton AG	282,888
20 Total SA	2,763	Johnson & Johnson	278,465

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

OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND

Major purchases (being the 20 largest in the financial period)		Major sales (being the 20 largest in the financial period)	
	US\$		US\$
1 MODEL: MMI MODEL FIXED DEPOSITS USD	4,459,512	MODEL: MMI MODEL FIXED DEPOSITS USD	11,968,143
2 DP WORLD CRESCENT LTD 3.908 31052023	1,203,857	DP WORLD CRESCENT LTD 3.908 31052023	1,836,081
3 PERUSAHAAN PENERBIT 3.4 29032022	1,120,921	TURKSK 4.251 08062021	1,810,566
4 KFINKK 5.136 02112021 KT KIRA SERT VARLIK	801,024	ZAR SOVEREIGN CP SOAFSK 3.903 24062020	1,600,000
5 TURKSK 4.251 08062021	796,680	IFC FLOAT 15092020 CORP	1,325,000
6 IILM 0.55 01/21/21 CORP	600,000	PERUSAHAAN PENERBIT 3.4 29032022	1,118,545
7 IILM 1.73 10082020CORP	500,000	KFINKK 5.136 02112021 KT KIRA SERT VARLIK	1,104,686
8 IILM 0.43 12/10/20 CORP	500,000	APICOR 2.383 28102020 CORP	1,000,000
9 IILM 0.46 04/15/21 CORP	500,000	ICD Sukuk Co 3.508 21052020	1,000,000
10 MODEL: FIXED DEPOSITS EUR	497,990	ISDB 3.1 03152023CORP	950,985
11 THIRD PAKISTAN INTL SUKUK 13102021	483,510	ISDB 2.843 04252024CORP	856,640
12		MODEL: FIXED DEPOSITS EUR	758,961
13		IILM 0.55 01/21/21 CORP	600,222
14		IILM 1.95 09072020CORP	600,000
15		THIRD PAKISTAN INTL SUKUK 13102021	507,730
16		IILM 0.46 04/15/21 CORP	500,435
17		IILM 1.73 10082020CORP	500,000
18		IILM 0.85 10092020CORP	500,000
19		IILM 0.43 12/10/20 CORP	500,000
20		APICOR 3.141 01112022 Sukuk Ltd	261,628

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

OASIS CRESCENT VARIABLE BALANCED FUND

Major purchases (being the 20 largest in the financial year)	US\$	Major sales (being the 20 largest in the financial year)	US\$
1 MODEL: FIXED DEPOSITS EUR	4,805,356	MODEL: FIXED DEPOSITS EUR	6,453,257
2 OCGEF Class C (GBP) Shares (Acc)	1,502,318	OCGEF Class C (GBP) Shares (Acc)	1,525,842
3 OCGPEF Class C (GBP) Shares (Acc)	271,826	Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	1,502,318
4 OCGSTIF Class C (GBP) Shares (Acc)	177,391	ANGLO AMERICAN PLC	416,644
5 OCGIF Class C (GBP) Shares (Acc)	165,841	PROSUS NV	341,509
6 SAMSUNG ELECTR-GDR	85,879	VODAFONE GROUP PLC	288,437
7 VODAFONE GROUP PLC	42,332	OCGPEF Class C (GBP) Shares (Acc)	273,370
8 Crescent Gl Prop Eq Fund Class E (GBP) Dist	40,813	Crescent Gl Prop Eq Fund Class E (GBP) Dist	271,826
9 Oasis Cresc Glo Equity Fund- Class E (GBP) Dist	28,244	GLAXOSMITHKLINE	270,659
10 ANGLO AMERICAN PLC	26,610	SPIRE HEALTHCARE GROUP PLC	259,093
11 BRITVIC PLC	16,335	KINGFISHER PLC	202,522
12 Henkel KGAA	13,126	COMPUTACENTER PLC	187,820
13 Oasis Crescent Global Prop Equity Fund - Class C	3,944	SAFESTORE HOLDINGS PLC	187,596
14 OCGSTIF Class F GBP DIST	2,940	CRH PLC	184,805
15 CAPITAL & COUNTIES PROPERTIES	1,195	CAPITAL & COUNTIES PROPERTIES	179,654
16		PERSIMMON PLC	179,053
17		OCGSTIF Class C (GBP) Shares (Acc)	179,051
18		Mondi plc/wi	178,160
19		OCGSTIF Class F GBP DIST	177,391
20		WH Smith PLC	176,091

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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 year was €63,921 (31 March 2020: €122,025), represented by €63,921 (31 March 2020: €126,244) fixed remuneration and variable remuneration of €0 (31 March 2020: €4,219). There were 7 employees of the Manager for the financial year (31 March 2020: 7 employees). The remuneration paid to employees of the Manager who have had a material impact on the risk profile of the Company was €75,000 (31 March 2020: €95,315).

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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 11 DECEMBER 2020	TER excluding Performance Fee	Performance Fee	Total TER
OASIS CRESCENT GLOBAL EQUITY FUND	1.96	0.00	1.96
OASIS CRESCENT GLOBAL PROPERTY EQUITY FUND	1.59	0.00	1.59
OASIS CRESCENT GLOBAL LOW EQUITY BALANCED FUND	1.58	0.00	1.58
OASIS CRESCENT GLOBAL MEDIUM EQUITY BALANCED FUND	1.61	0.00	1.61
OASIS CRESCENT GLOBAL INCOME FUND	0.78	0.00	0.78
OASIS CRESCENT SHORT TERM INCOME FUND	0.57	0.00	0.57
OASIS CRESCENT VARIABLE BALANCED FUND	1.43	0.00	1.43