

Oasis Global Investment Fund (Ireland) plc

(An investment company with variable capital incorporated with limited liability in Ireland with registered number 366916 operating as an umbrella fund with segregated liability between Sub-Funds pursuant to the European Union (Undertakings for Collective Investment in Transferable Securities) (Amendment) Regulations, 2016 and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations, 2015)

Interim Report and Financial Statements

(Unaudited)

Period Ended 30 September 2017

Registered No: 366916

Oasis Global Investment Fund (Ireland) plc
Interim Report and Financial Statements (Unaudited)
Period Ended 30 September 2017

Index to the financial statements	Page
DIRECTORS' AND OTHER INFORMATION	2
BACKGROUND TO THE COMPANY	3
INVESTMENT MANAGER'S REPORT	4 - 6
DIRECTORS' REPORT	7 - 13
STATEMENT OF DIRECTORS' RESPONSIBILITIES	14
STATEMENT OF FINANCIAL POSITION	15
STATEMENT OF COMPREHENSIVE INCOME	16
STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE PARTICIPATING SHARES	17
STATEMENT OF CASH FLOWS	18
NOTES TO THE FINANCIAL STATEMENTS	19 – 57
SCHEDULE OF ASSETS	58 – 62
STATEMENT OF CHANGES IN COMPOSITION OF THE PORTFOLIO (UNAUDITED)	62
TER OF THE SUB-FUNDS OF THE OASIS GLOBAL INVESTMENT FUND PLC	63

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Directors' and other information

Board of Directors

Adam Ismail Ebrahim	South Africa
Mohamed Shaheen Ebrahim	South Africa
Nazeem Ebrahim	South Africa
Dr. Yousuf Mahomed	USA, Independent
Dr. Anver Amod	Ireland, Independent
Muhammad Nurulain Abdullah Boda	Ireland

Secretary & Registered Office

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

Registered No: 366916

Manager

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

Independent Auditors

Grant Thornton
24 – 26 City Quay
Dublin 2
Ireland

Investment Manager

Oasis Asset Management Ltd
Oasis Crescent Capital (Pty) Ltd
96 Upper Roodebloem Road
University Estate

Solicitors

William Fry Solicitors
2 Grand Canal Square
Dublin 2
Ireland

Depository

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

Distributor and Promoter

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

Sponsoring Stockbrokers

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

Swiss Representative & Paying Agent

RBC Investor Services Bank SA
Esch-sur-Alzette, Zurich Branch
Badenerstrasse 567
CH-8048 Zurich
Switzerland

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

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

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

The Class A (US\$) Shares (Dist) shares of each of the above Sub-Funds which have been launched are listed on the Irish Stock Exchange. The remaining classes of shares are not listed on any stock exchange.

The Investment Managers (Oasis Asset Management Limited and Oasis Crescent Capital (Pty) Ltd) are able to invest in any underlying security on regulated exchanges on behalf of the Company.

Investment Objective

The objective of the Oasis Global Equity Fund is 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.

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 may also invest in equity securities.

The Company complies with the European Union (Undertakings for Collective Investment in Transferable Securities) (Amendment) Regulations, 2016 (the "UCITS Regulations") and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations, 2015 (the "Central Bank UCITS Regulations").

Other relevant information

Full copies of the Prospectus are available free of charge from the office of Oasis Global Management Company (Ireland) Limited.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Investment Manager's Report

Global Economy

Global economic growth is expected to rise to 3.6% in 2017 from 3.2% last year, firming further in 2018 to 3.7% on the back of a modest cyclical recovery in global trade volumes and commodity prices. According to the IMF, growth in advanced economies is set to outperform its post-2011 average of 1.7%, expanding around 2.2% this year and 2.0% next year. In the US, an improving job market has supported growth in disposable income and helped underpin consumer spending. Much of the Eurozone is now in a synchronised upswing following a double-dip recession in 2012 caused by the sovereign debt crisis. A key underpin has been the significant 20% weakening in the Euro in the wake of the ECB's decision to launch quantitative easing (QE) in early 2015 which has boosted export competitiveness, especially for Germany. In emerging markets, both Brazil and Russia, in particular, have emerged out of deep recessions. China has continued to defy bearish forecasts by maintaining a GDP growth rate close to 7.0% this year even while it structurally transitions to a more sustainable consumption-led growth path. The global economy faces a number of key risks. Most importantly, the normalisation of monetary conditions in developed markets, in particular the US, may cause a faster than expected tightening of global financial conditions, which could impact rich market valuations and increase market volatility. China's high level of corporate indebtedness and lack of transparency on local government balance sheets also poses a key risk to the domestic economy and, by extension, the global economy too. More inward looking economic policies could also undermine the benefits of globalization while geopolitical tensions, particularly around North Korea, present a risk to global stability.

Global Equity

Global equity markets have maintained their strong run in 2017, on the back of improved global macro-economic conditions and expectations for fiscal reforms. The major equity indices are trading in line or at premium to their long term average valuations. The strong growth expectations for "digital / e-commerce" related stocks have seen this sector rise substantially over the past year. However, as yields start to increase and normalize from the current low levels, any disappointment on earnings for these companies could result in significant downside. We believe some caution is warranted in these sectors and stock picking will be even more critical to generate long term value. During uncertain times, the market is likely to draw greater distinction between low and high quality companies which should play out favourably for our portfolio positioning. Our share selection criteria continues to focus on market leaders which have sustainable competitive advantages and the ability to deliver superior Return on Equity (ROE) through the economic cycle. The higher free cash flow yields and stronger balance sheets of the companies in our portfolio ensures that they are able to invest in their businesses through the cycle, while providing sustainable returns to shareholders through dividends and share repurchases. We believe these qualities will continue to provide long-term wealth creation for our investors while taking on relatively lower risk than the market.

Global Property

The level of supply in developed property markets has remained disciplined and net absorption remains positive in most of the markets. Global REIT debt levels are also well below their peaks and average debt maturity has increased. The current REIT DY to 10yr bond yield spreads remain attractive relative to their long term averages and REITS with a high exposure to the major global cities, positive secular demand drivers, enhancing refurbishments and superior balance sheets are well positioned to outperform in a normalising interest rate environment.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Investment Manager's Report (continued)

Global Income

Global benchmark yields have remained generally subdued over the past quarter but have more recently picked up following the start of the Federal Reserve's balance sheet normalization process. Fixed income markets remain vulnerable to a disruptive tightening of monetary conditions, although muted inflation in Europe and the US implies central banks will likely withdraw monetary accommodation only gradually. Emerging Markets and High Yield corporate issuers, which have benefitted from unprecedented monetary easing in Developed Markets, may experience bouts of sudden outflows in the event of further policy rate increases. Across our portfolios, Oasis' global income exposure thus continues to favour high quality issuers with sustainable cash flows, which is likely to benefit in an environment of volatility, as global monetary conditions normalize over the long term.

Performance

Oasis Global Equity Fund*

*Please note that the performance of Oasis 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	
						Cum	Ann
Oasis Global Equity Fund	5.7	3.0	7.5	6.9	1.9	209.6	6.9
Average Global Equity Peer Group	18.4	6.9	9.8	8.8	2.9	90.1	3.9

Source: Oasis Research; Morningstar Workstation: December 2000 to September 2017
Performance disclosed above is net of fees for the Class A (US\$) Shares (Dist)

	SHARPE RATIO	SORTINO RATIO
OASIS GLOBAL EQUITY FUND	0.31	0.42
AVERAGE GLOBAL EQUITY PEER GROUP	0.11	0.14

Source: Oasis Research; Morningstar Workstation: December 2000 to September 2017

Oasis Global Investment Fund (Ireland) plc
Interim Report and Financial Statements (Unaudited)
Period Ended 30 September 2017

Disclaimer

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

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Directors' Report

The Directors submit their interim report together with the financial statements for the period ended 30 September 2017.

Principal Activities

The principal activity of Oasis Global Investment Fund (Ireland) plc (the "Company") is that of an investment fund established in compliance with the European Union (Undertakings for Collective Investment in Transferable Securities) (Amendment) Regulations, 2016 and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2015 (the "Central Bank UCITS Regulations").

Review of business and future developments

The details of the Company's financial position at the period end are disclosed in the statement of financial position on page 15 and the Company's operations are disclosed in the statement of comprehensive income on page 16. The net assets under management in the Company was US\$ 93m (March 2017: US\$ 102m) at the end of the period. The Investment Manager's report on pages 4 to 6 contains a review of the factors which contributed to the performance for the period. The Directors do not anticipate any change in investment objectives of the Company.

Corporate Governance

The Company is subject to compliance with the requirements of the Irish Companies Act, 2014 (the "Irish Companies Act"), 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 Act 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

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Directors' Report (continued)

Corporate Governance (continued)

(iv) The Irish Stock Exchange ("ISE") through the ISE Code of Listing Requirements and Procedures which can be obtained from the ISE's website at www.ise.ie.

Irish Funds ("IF") has 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 have 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.oasiscrest.com.

Internal Control and Risk Management Systems in Relation to Financial Reporting

The Board 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 has procedures in place to ensure that all relevant books of account are properly maintained and are readily available; including production of annual financial statements.

The Board has appointed the Manager to maintain the books and 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 examines and evaluates the Manager's financial accounting and reporting routines. The interim financial statements are produced by the Manager and reviewed by the Investment Manager. They are required to be approved by the Board and the interim financial statements are required to be filed with the Central Bank and the Irish Stock Exchange.

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

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

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

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Directors' Report (continued)

Dealings with Shareholders

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

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

Two shareholders present either in person or by proxy constitutes a quorum at a general meeting. The share capital of the Company is divided into different classes of shares and the Irish Companies Acts 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.

Oasis Global Investment Fund (Ireland) plc
Interim Report and Financial Statements (Unaudited)
Period Ended 30 September 2017

Directors' Report (continued)

Board composition and activities

A Director may, and the Company Secretary on the request 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 in operation during the period or at the period end.

Significant events during the period

No significant events occurred during the period under review.

Risk management objectives and policies

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

Results and dividends

The results and dividends for the period are set out in the statement of comprehensive income on page 16.

During the period, the Directors declared distributions of US\$ 358,440 (30 September 2016: US\$ 163,578) for Oasis Global Equity Fund and US\$ 167,437 (30 September 2016: US\$128 898) for Oasis Crescent Global Short Term Income Fund. Distributions declared for Oasis Global Equity Fund and Oasis Crescent Global Short Term Income Fund were partly paid in cash and partly reinvested in respective sub-funds.

Events subsequent to the period end

There have been no significant events affecting the Company since 30 September 2017.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Directors' Report (continued)

Directors and Secretary

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

Directors

- Adam Ismail Ebrahim
- Mohamed Shaheen Ebrahim
- Nazeem Ebrahim
- Dr. Yousuf Mahomed
- Dr. Anver Amod
- Muhammad Nurulain Abdullah Boda

Secretary

Matsack Trust Limited.

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

Related parties

The Board of Directors are 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, 2014 at any time during the period ended 30 September 2017, except as follows:

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

Adam Ismail Ebrahim, Mohamed Shaheen Ebrahim, Nazeem Ebrahim, Dr. Yousuf Mahomed, Dr. Anver Amod and Muhammad Nurulain Abdullah Boda are also directors of Oasis Crescent Global Investment Fund (Ireland) plc, a company managed by the Manager.

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

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Directors' Report (continued)

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 evidenced by written procedures, to ensure that the obligations set out in the Central Bank UCITS Regulations are applied to all transactions with connected parties; and the board is satisfied that transactions with connected parties entered into during the period complied with the obligations set out in this paragraph.

Directors' statement on accounting records under the Companies Act 2014

The 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 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 companies’ compliance with the relevant obligations under the act.

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

- A detailed business plan
- Regular board meetings
- Regular internal audit reviews

Oasis Global Investment Fund (Ireland) plc
Interim Report and Financial Statements (Unaudited)
Period Ended 30 September 2017

Directors' Report (continued)

Independent Auditors

Independent Auditors

Effective 29 September 2017, Deloitte was replaced by Grant Thornton as the statutory auditors of the Company in terms of section 384 of the Companies Act, 2014.

Disclosure of Information to Auditors

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

On behalf of the board:

Mohamed Shaheen Ebrahim
Director

Dr. Anver Amod
Director

Date: 7 November 2017

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

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 period. Under the law, the directors have elected to prepare the financial statements in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union ("relevant financial reporting framework").

Under 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 period end date and of the profit or loss of the company for the period and otherwise comply with the Companies Act 2014.

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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable to ensure that the financial statements and directors' report comply with the Companies Act 2014 and with the European Union (Undertakings for Collective Investment in Transferable Securities) (Amendment) Regulations, 2016 and Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations, 2015 and the Listing Rules of the Irish Stock Exchange and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board:

Mohamed Shaheen Ebrahim
Director

Dr. Anver Amod
Director

Date: 7 November 2017

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Statement of Financial Position

	Note	30 September 2017			31 March 2017		
		Consolidated	Oasis Global	Oasis Crescent Global	Consolidated	Oasis Global	Oasis Crescent Global
		Company Total*	Equity Fund	Short Term Income Fund	Company Total*	Equity Fund	Short Term Income Fund
		US\$	US\$	US\$	US\$	US\$	US\$
ASSETS							
Financial assets as available-for-sale measured at fair value	10	80 279 821	70 130 930	10 148 891	90 555 653	80 681 876	9 873 777
Due from brokers	9	-	-	-	-	-	-
Other receivables and prepayments		642 954	513 615	129 340	643 384	505 240	138 144
Subscriptions due from unit holders		-	-	-	-	-	-
Deposits with credit institutions	14	7 497 583	-	7 497 583	7 693 658	-	7 693 658
Cash and bank	14	5 256 447	4 151 912	1 104 536	3 042 099	2 007 481	1 034 618
Total assets		93 676 806	74 796 456	18 880 350	101 934 795	83 194 597	18 740 198
LIABILITIES							
Due to brokers	9	-	-	-	-	-	-
Distribution to unit holders		387 974	358 440	29 534	202 036	179 334	22 702
Accrued expenses		138 571	124 161	14 410	155 274	141 037	14 237
Liabilities (excluding net assets attributable to holders of redeemable participating shares)		526 545	482 601	43 944	357 310	320 371	36 939
Net assets attributable to holders of redeemable participating shares		93 150 261	74 313 855	18 836 406	101 577 486	82 874 226	18 703 260
Represented by:							
Net assets attributable to holders of redeemable participating shares (at trading value)	19	93 150 261	74 313 855	18 836 406	101 577 486	82 874 226	18 703 260

*Note the Consolidated Company Total eliminates the effect of any cross holdings between Sub-Funds
The accompanying notes form an integral part of these financial statements.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Statement of Comprehensive Income

	Note	Period ended 30 September 2017			Period ended 30 September 2016		
		Consolidated	Oasis Global	Oasis Crescent Global	Consolidated	Oasis Global	Oasis Crescent Global
		Company Total*	Equity Fund	Short Term Income Fund	Company Total*	Equity Fund	Short Term Income Fund
		US\$	US\$	US\$	US\$	US\$	US\$
Income							
Investment income	6	190,428	2,517	187,911	151,299	1,242	150,056
Dividend income	7	1,373,458	1,373,458	-	1,214,848	1,215,789	-
Total investment income		1,563,886	1,375,976	187,911	1,366,147	1,217,032	150,056
Expenses							
Management fees	15a	(524,268)	(519,081)	(5,187)	(543,376)	(540,570)	(2,806)
Performance fees	15a	-	-	-	(58,675)	(58,675)	-
Directors' fees	15b	(33,723)	(31,752)	(1,971)	(99,322)	(97,458)	(1,865)
Depositary and Trustee fees	17	(22,264)	(16,666)	(5,598)	17,119	22,899	(5,780)
Transaction costs		(6,419)	(6,230)	(190)	(2,609)	(2,568)	(41)
Statutory audit fee	18	(9,243)	(8,703)	(540)	(5,051)	(4,382)	(669)
Other operating expenses		(50,804)	(46,164)	(4,640)	(10,449)	(1,375)	(9,075)
Total operating expenses		(646,722)	(628,596)	(18,125)	(702,363)	(682,128)	(20,235)
Net income from operations before tax		917,165	747,379	169,786	663,784	534,904	129,822
Withholding tax on dividend income	8	(144,054)	(144,054)	-	(147,511)	(147,511)	-
Profit allocated for distribution		773,110	603,325	169,786	516,274	387,393	129,822
Distribution to unitholders	13	(525,877)	(358,440)	(167,437)	(291,535)	(163,578)	(128,898)
Income equalisation	13	(580,815)	(579,840)	(975)	92,521	92,460	61
Net realised gain and writedowns on financial assets	10	5,746,773	5,850,690	(103,917)	1,273,592	1,408,036	(139,765)
Increase (decrease) in net assets attributable to holders of redeemable participating shares from operations		5,413,190	5,515,733	(102,543)	1,590,851	1,724,311	(138,781)

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

All results are from continuing operations.

The accompanying notes form an integral part of these financial statements.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

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

	Period ended 30 September 2017			Period ended 30 September 2016		
	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
	US\$	US\$	US\$	US\$	US\$	US\$
Net assets attributable to holders of redeemable participating shares at 1 April	101 577 486	82 874 226	18 703 260	100 613 008	84 217 306	16 715 250
Issue of redeemable participating shares during the year	3 069 960	477 635	2 592 325	3 371 360	2 752 414	619 886
Redemption of redeemable participating shares during the year	(13 012 211)	(10 516 333)	(2 495 878)	(5 765 239)	(6 076 398)	(8 810)
Increase in net assets attributable to holders of redeemable participating shares from operations	5 413 190	5 515 733	(102 543)	1 590 851	1 724 311	(138 781)
Items recognised directly in statement of changes in net assets attributable to holders of redeemable participating shares:						
Unrealised (gain)/loss on financial assets	(3 898 164)	(4 037 408)	139 243	28 209	(109 715)	142 725
Net assets attributable to holders of redeemable participating shares at 30 September	93 150 261	74 313 854	18 836 406	99 838 188	82 507 917	17 330 271

*Note the Consolidated Company Total eliminates the effect of any cross holdings between Sub-Funds
The accompanying notes form an integral part of these financial statements.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Statement of cash flows

Note	Period ended 30 September 2017			Period ended 30 September 2016		
	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
	US\$	US\$	US\$	US\$	US\$	US\$
Cash flows from operating activities						
Dividends received	1 248 852	1 248 852	-	1 224 957	1 225 898	-
Investment income received	209 799	2 517	207 281	162 738	1 242	161 496
Operating expenses paid	(701 814)	(673 296)	(28 518)	(783 660)	(760 031)	(23 628)
Net cash inflow from operating activities	756 836	578 073	178 763	604 036	467 109	137 868
Cash flows from investing activities						
Purchases of available-for-sale securities	(11 552 173)	(4 668 141)	(6 884 031)	(5 834 145)	(1 217 050)	(4 618 036)
Proceeds from sale of available-for-sale securities	23 507 209	16 920 209	6 587 000	7 666 585	4 406 554	3 580 000
Net cash (outflow)/inflow from investing activities	11 955 036	12 252 068	(297 031)	1 832 441	3 189 503	(1 038 036)
Cash flows from financing activities						
Proceeds from redeemable participating shares	2 807 419	298 565	2 508 853	3 072 300	2 575 849	496 451
Redemption of redeemable participating shares	(13 012 211)	(10 516 333)	(2 495 878)	(5 765 239)	(6 076 398)	(8 810)
Distribution to unitholders	(658 213)	(580 104)	(78 109)	89 656	90 278	(621)
Net cash inflow/(outflow) from financing activities	(10 863 005)	(10 797 872)	(65 133)	(2 603 284)	(3 410 271)	487 020
Net increase/(decrease) in cash and cash equivalents	1 848 868	2 032 269	(183 401)	(166 807)	246 341	(413 147)
Foreign exchange movement on cash and cash equivalents	169 405	112 161	57 244	(78 310)	(58 506)	(19 804)
Cash and cash equivalents at beginning of the period	10 735 757	2 007 481	8 728 276	10 182 118	1 439 772	8 742 346
Cash and cash equivalents at the end of the period	14 12 754 030	4 151 912	8 602 119	9 937 000	1 627 606	8 309 394
Supplementary disclosures:						
Non cash distributions to unitholders	(262 541)	(179 069)	(83 472)	(299 060)	(176 566)	(123 435)

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

The accompanying notes form an integral part of these financial statements.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements

1. Incorporation and principal activities

Oasis 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 Union (Undertakings for Collective Investment in Transferable Securities) (Amendment) Regulations, 2016 as may be amended or replaced (the "UCITS Regulations") and the Central Bank (Supervision and Enforcement) Act 2013 (section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2015 (the "Central Bank UCITS Regulations").

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

The objective of Oasis Global Equity Fund is 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.

The objective of 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 Company has no employees. The Company's investment activities are managed by Oasis Asset Management 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, and Ireland.

2. Basis of preparation

The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS), as adopted by the European Union.

The financial statements are prepared on a fair value basis for financial assets held as available-for-sale. Other financial assets and financial liabilities are stated at amortised cost. The preparation of financial statements in conformity with IFRSs 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 period in which the estimates are revised and in any future periods affected. The accounting policies set out below have been applied consistently and are consistent with those used in the previous period.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

2. Basis of preparation (continued)

2.1 Changes in accounting policies during the period

(a) Standards, interpretations and amendments to published standards and amendments that are effective for the first time in 2018

The company has adopted the following new standards, interpretation or amendments to published standards and amendments, which become effective during the period.

(a) Standards and amendments to existing standards effective 1 April 2017:

There are no standards, interpretations or amendments to existing standards that are effective for the first time for the period beginning 1 April 2017 that would be expected to have a material impact on the Fund

(b) New standards, amendments and interpretations effective after 1 April 2017 and have not been early adopted:

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 April 2016, and have not been applied in preparing these financial statements. Apart from IFRS 9 “Financial Instruments” none of these are expected to have a material effect on the financial statements of the Fund. The Directors do not expect that IFRS 9 “Financial Instruments” will result in a change in the recognition of measurement of financial instruments, but may result in a change in the treatment of fair value gains and losses.

2.2 Significant accounting policies

(a) Foreign currency translation

(i) *Functional and presentation currency*

The financial statements are presented in United States Dollar 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 Class A (US\$) Shares (Dist) are listed on the Irish Stock Exchange. The financial statements are rounded to the nearest United States Dollar

(ii) *Foreign currency translation*

Transactions which occurred during the period in foreign currency are translated into the functional currency at the foreign exchange rate prevailing on the transaction date. Monetary assets and liabilities denominated in foreign currencies at the statement of financial position date are translated to United States Dollars at the foreign exchange rates ruling at that date. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated to the functional currency at the foreign exchange rates ruling at the dates that the values were determined. Foreign exchange differences arising on translation and realised gains and losses on disposals are recognised in the statement of comprehensive income. Foreign exchange gains and losses on financial assets and financial liabilities as available-for-sale are recognised together with other changes in the fair value.

Proceeds from subscriptions and amounts paid on redemption of redeemable participating 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.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

2. Basis of preparation (continued)

2.2 Significant accounting policies (continued)

(b) Financial instruments

Classification

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

The Company classifies its investments as available-for-sale 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.

Available-for-sale investments are those intended to be held for an indefinite period of time and that may be sold in response to needs for liquidity or changes in interest rates, exchange rates or equity prices.

Financial assets classified as loans and receivables comprise subscriptions due from unitholders, amounts due from brokers and other receivables and prepayments.

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

Recognition

Purchases and sales of investments are recognised on trade date, the date on which the Company commits to purchase or sell the investment. Investments are initially recognised at fair value. Transaction costs are expensed as incurred in the statement of comprehensive income.

Transaction costs

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

Measurement

Available-for-sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value are recognised directly in equity until the available-for-sale financial asset is derecognised. At this time, the cumulative gain or loss previously recognised is transferred to the statement of comprehensive income.

Interest on available-for-sale debt instruments and term deposits is calculated using the effective interest method and is recognised in the statement of comprehensive income. Dividends on available-for-sale equity instruments are recognised in the statement of comprehensive income when the entity's right to receive payment is established.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

2. Basis of preparation (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'; 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.

Derecognition

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

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

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

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

Impairment

The Company assesses whether there is objective evidence that a financial asset or a group of financial assets is impaired as part of the daily valuation process. In the specific case of equity investments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is considered in determining whether the assets are impaired. 'Significant' and 'prolonged' are interpreted on a case-by-case basis for specific equity securities; generally 20% and 9 months are used as indicators of impairment. If any objective evidence exists of impairment for available-for-sale fixed income and equity investments, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised – is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised on equity instruments can never be reversed. If, in a subsequent period, the fair value of a debt instrument classified as available-for-sale increases and the increase can be objectively related to an event occurring after the impairment loss was recognised in the statement of comprehensive income, the impairment loss is reversed through the statement of comprehensive income.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

2. Basis of preparation (continued)

2.2 Significant accounting policies (continued)

(b) *Impairment (continued)*

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

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

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

The fair values of financial instruments that are not traded in an active market are determined by using valuation techniques. The Company uses a variety of methods and makes assumptions that are based on market conditions existing at each statement of financial position date. Valuation techniques used include the use of comparable recent arm's length transactions, residual value and other valuation techniques commonly used by market participants.

(c) **Receivables**

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Company sells securities or services directly to a counterparty with no intention of trading the receivable. Receivables are recognised initially at fair value. Transaction costs that are directly attributable to their acquisition or 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.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

2. Basis of preparation (continued)

2.2 Significant accounting policies (continued)

(f) Due from/to brokers

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

(g) Redeemable participating shares

Redeemable participating shares are redeemable at the shareholders' option and are classified as financial liabilities.

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

(h) Share capital

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

(i) Payables

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

(j) Dividend income

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

(k) Interest income

Interest 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 Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

2. Basis of preparation (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. 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. The repurchase of each Share will also include an equalisation payment.

(o) Transfers between levels of the fair value hierarchy

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

2.3 Basis of consolidation

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

3. Financial risk management

3.1 Risk management framework

Oasis Global Equity Fund and Oasis Crescent Global Short Term Income Fund maintain positions in a variety of non-derivative financial instruments in accordance with their investment strategies (outlined in the Investment Objective on page 3). Oasis Global Variable Balanced Fund is dormant as at statement of financial position date.

The Company's investment manager has been given a discretionary authority to manage the assets in line with the Company's investment objectives. Compliance with the target asset allocations and the composition of the portfolio is monitored by the board of directors. The Company does not trade in derivative instruments, as a result, the UCITS requirement to disclose the calculation methodology for global exposure is not applicable. The Company is exposed to market risk, credit risk and liquidity risk arising from the financial instruments it holds.

3.2 Market risk

At 30 September 2017, the Company's market risk is affected by three main components: changes in actual market prices, interest rate and foreign currency movements. Interest rate risk and currency risk are covered in Notes 3.2.1 and 3.2.2 respectively.

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

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.2 Market risk (continued)

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 securities are susceptible to market price risk arising from uncertainties about future prices of the instruments. The Company's market price risk is managed through diversification of the investment portfolio. Approximately 90% of the net assets attributable to redeemable participating shares for Oasis Global Equity Fund are invested in individual worldwide equity securities.

Oasis Crescent Global Short Term Income Fund's investments are held in fixed deposits with various credit institutions and fixed income securities.

The fair value of securities exposed to price risk was as follows:

	30 September 2017	31 March 2017
Securities held as available-for-sale	US\$	US\$
Oasis Global Equity Fund	70 130 930	80 681 877
Oasis Crescent Global Short Term Income Fund	10 148 891	9 873 775

Price risk sensitivity analysis

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

	30 September 2017	31 March 2017
Increase	US\$	US\$
Oasis Global Equity Fund	3 506 546	4 034 094
Oasis Crescent Global Short Term Income Fund	507 445	493 689
Decrease		
Oasis Global Equity Fund	(3 506 546)	(4 034 094)
Oasis Crescent Global Short Term Income Fund	(507 445)	(493 689)

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.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.2 Market risk (continued)

3.2.1 Interest rate risk

The majority of the Oasis Global Equity Fund's financial assets and liabilities are non-interest bearing; as a result, the Sub-Fund is not subject to significant amounts of risk due to fluctuations in the prevailing levels of market interest rates. Any excess cash and cash equivalents are invested at short-term market interest rates, either directly or via Oasis Crescent Global Short Term Income Fund. Oasis Crescent Global Short Term Income Fund itself invests mostly in short dated money market instruments. The Company's interest-bearing financial assets and financial liabilities expose it to risks associated with the fluctuations in the prevailing levels of market interest rates on its financial position and cash flows. The table on the following page summarises the Company's exposure to interest rate risks. It includes the Company's assets and trading liabilities at fair value, categorised by contractual settlement or maturity dates.

As at 30 September 2017	0-12 Non-interest		Total
	months	bearing	
	US\$	US\$	US\$
Oasis Global Equity Fund			
Assets			
Financial assets as available-for-sale measured at fair value	-	70 130 930	70 130 930
Other receivables and prepayments	-	513 615	513 615
Cash and cash equivalents	4 151 912	-	4 151 912
Due from brokers	-	-	-
Total assets	4 151 912	70 644 544	74 796 456
Liabilities			
Due to brokers	-	-	-
Distributions to unit holders	-	358 440	358 440
Accrued expenses	-	124 161	124 161
Total liabilities	-	482 601	482 601
Total interest sensitivity gap	4 151 912		
Oasis Crescent Global Short Term Income Fund			
Assets			
Financial assets as available-for-sale measured at fair value	10 148 891	-	10 148 891
Cash and cash equivalents	1 104 536	-	1 104 536
Deposits with credit institutions	7 497 583	-	7 497 583
Other receivables and prepayments	-	129 340	129 340
Total assets	18 751 010	129 340	18 880 350
Liabilities			
Distributions to unit holders	-	29 534	29 534
Accrued expenses	-	14 410	14 410
Total liabilities	-	43 944	43 944
Total interest sensitivity gap	18 751 010		

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.2 Market risk (continued)

3.2.1 Interest rate risk (continued)

As at 31 March 2017	Non-interest		Total
	0-12 months	bearing	
	US\$	US\$	US\$
Oasis Global Equity Fund			
Assets			
Financial assets as available-for-sale measured at fair value	-	80,681,877	80,681,877
Due from brokers	-	-	-
Other receivables and prepayments	-	505,240	505,240
Cash and cash equivalents	2,007,481	-	2,007,481
Subscriptions due from unit holders	-	-	-
Total assets	2,007,481	81,187,117	83,194,598
Liabilities			
Redemptions due to unit holders	-	-	-
Due to brokers	-	-	-
Distributions to unit holders	-	179,334	179,334
Accrued expenses	-	141,037	141,037
Total liabilities	-	320,371	320,371
Total interest sensitivity gap	2,007,481		
Oasis Crescent Global Short Term Income Fund			
Assets			
Financial assets as available-for-sale measured at fair value	9,873,775	-	9,873,775
Other receivables and prepayments	-	138,144	138,144
Deposits with credit institutions	7,693,658	-	7,693,658
Subscriptions due from unit holders	-	-	-
Cash and cash equivalents	1,034,618	-	1,034,618
Total assets	18,602,051	138,144	18,740,195
Liabilities			
Redemptions due to unit holders	-	-	-
Distributions to unit holders	-	22,702	22,702
Accrued expenses	-	14,237	14,237
Total liabilities	-	36,939	36,939
Total interest sensitivity gap	18,602,051		

Sensitivity analysis

A 0.5% change in interest 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\$ 20,760 (31 March 2017: US\$ 10,037) for Oasis Global Equity Fund and US\$ 93,755.05 (31 March 2017: US\$ 93,010) for Oasis Crescent Global Short Term Income Fund. The sensitivity analysis is based on the period end balances held with Oasis Crescent Global Short Income Fund and/or the period end balances of any deposits held directly with credit institutions. The interest rate sensitivity provided above represents a hypothetical outcome and is not intended to be predictive. Market conditions, and therefore future interest rates, could vary significantly from that suggested.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.2 Market risk (continued)

3.2.1 Interest rate risk (continued)

In accordance with the Company's policy, the Investment Manager Monitors the Company's overall interest sensitivity on a continuous basis and the Board of Directors review it on a quarterly basis.

3.2.2 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.

	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
	US\$	US\$	US\$
Currency exposure as at 30 September 2017			
Monetary assets/(liabilities)			
Australian dollar	879,546	879,546	-
Euro	7,654,563	7,654,563	1
Great British Pound	11,947,073	11,013,057	934,016
Hong Kong Dollar	1,444,159	1,444,159	-
Japanese Yen	1,854,513	1,854,513	-
South African Rand	2,147,704	2,147,115	588
	25,927,559	24,992,954	934,606
Currency exposure as at 31 March 2017			
Monetary assets/(liabilities)			
Australian Dollar	879,546	879,546	-
Euro	7,794,874	7,794,874	1
Great British Pound	13,910,519	13,233,900	676,619
Hong Kong Dollar	1,459,207	1,459,207	-
Japanese Yen	1,824,370	1,824,370	-
South African Rand	2,065,207	1,825,853	239,355
	27,933,723	27,017,750	915,975

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

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.2 Market risk (continued)

3.2.2 Currency risk (continued)

Sensitivity analysis

A 5% change in exchange rates would have an impact on net assets attributable to holders of redeemable participating shares, and the increase/decrease in net assets attributable to holders of redeemable participating shares, of US\$1,249,648 (31 March 2017: US\$1,350,887) for Oasis Global Equity Fund and US\$46,730 (31 March 2017: US\$45,799) for Oasis Crescent Global Short Term Income Fund. 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.

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.

3.3 Credit risk

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

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

At 30 September 2016, the Company's financial assets exposed to credit risk amounted to the following:

	<u>30 September 2017</u>	<u>31 March 2017</u>
	US\$	US\$
Oasis Global Equity Fund		
Due from brokers	-	-
Other receivables and prepayments	513 615	505 240
Cash and cash equivalents	4 151 912	2 007 481
	<u>4 665 526</u>	<u>2 512 721</u>
Oasis Crescent Global Short Term Income Fund		
Other receivables and prepayments	129 340	138 144
Deposits with credit institutions	7 497 583	7 693 658
Cash and cash equivalents	1 104 536	1 034 618
	<u>8 731 459</u>	<u>8 866 420</u>

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.3 Credit risk (continued)

The Sub-Funds are exposed to credit risk on the deposits they hold with various financial institutions and in Oasis Crescent Global Short Term Income Fund, a Sub-Fund of the Company. These are held in the normal course of business in segregated accounts. Bankruptcy or insolvency of any of these institutions may cause the Sub-Funds' rights with respect to cash and/or term deposits to be delayed or limited. The Sub-Funds monitor this risk by monitoring the credit rating of the institutions on a monthly basis. The counterparties holding these deposits are listed below with their credit rating according to Fitch, Moody's and Standard & Poor's Ratings as indicated.

	<u>30-Sep-17</u>	<u>31 March 2017</u>
ABSA Bank (Fitch)	B	F3
Al Rayan Bank	Not rated	Not rated
Barclays Plc (Moody's)	P-3	P-3
CIMB Bank Berhard (Moody's)	P-2	P-2
HSBC (Standard & Poor's)	A-1	A-1
Nedbank Group Ltd (Fitch)	B	F3
Qatar Islamic Bank (Fitch)	F1	F1
Rand Merchant Bank (Standard & Poor's)	B	A-2
Standard Bank Group Ltd (Fitch)	B	F3
Ulster Bank Dublin (Moody's)	P-1	P-2
National Bank of Abu Dhabi (Moody's)	P-1	P-1
BLME Holdings PLC	Not rated	Not rated

Other than term deposits, substantially all of the remaining 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 position of the Depository.

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 disposed. 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.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.4 Liquidity risk (continued)

The 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 Directors during the period. 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.

The Company has the ability to borrow in the short term to ensure settlement. Should the Company require short term financing, it will be at the BNP Paribas Securities Services' daily refinancing rate obtained from the market + 150bp. No such borrowings have arisen during the period.

The table below 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 periods from the end of the reporting period to the contractual maturity date. When the counterparty has a choice of when the amount is paid, the liability is allocated to the earliest period in which the Company can be required to pay.

Financial assets

Analysis of equity and debt securities as available-for-sale 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 periods from the end of the reporting period to the contractual maturity date or if earlier, the expected date the assets will be realised.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.4 Liquidity risk (continued)

As at 30 September 2017	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 5 years	No stated maturity	Total
Oasis Global Equity Fund						
Financial assets						
Financial assets as available-for-sale measured at fair value	-	-	-	-	70 130 930	70 130 930
Cash and cash equivalents	4 151 912	-	-	-	-	4 151 912
Other receivables	209 462	-	304 153	-	-	513 615
	<u>4 361 374</u>	<u>-</u>	<u>304 153</u>	<u>-</u>	<u>70 130 930</u>	<u>74 796 456</u>
Financial liabilities						
Due to brokers	-	-	-	-	-	-
Distribution to unit holders	(358 440)	-	-	-	-	(358 440)
Accrued expenses	(96 783)	(27 378)	-	-	-	(124 161)
Net assets due to holders of redeemable participating shares	(74 313 855)	-	-	-	-	(74 313 855)
	<u>(74 769 078)</u>	<u>(27 378)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(74 796 456)</u>
Liquidity gap	<u>(70 407 705)</u>	<u>(27 378)</u>	<u>304 153</u>	<u>-</u>	<u>70 130 930</u>	<u>-</u>

As at 31 March 2017	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 5 years	No stated maturity	Total
Oasis Global Equity Fund						
Financial assets						
Financial assets as available-for-sale measured at fair value	-	-	-	-	80 681 877	80 681 877
Cash and cash equivalents	2 007 481	-	-	-	-	2 007 481
Other receivables	232 309	-	272 931	-	-	505 240
	<u>2 239 790</u>	<u>-</u>	<u>272 931</u>	<u>-</u>	<u>80 681 877</u>	<u>83 194 599</u>
Financial liabilities						
Distribution to unitholders	(179 334)	-	-	-	-	(179 334)
Accrued expenses	(93 437)	(47 601)	-	-	-	(141 038)
Net assets due to holders of redeemable participating shares	(82 874 227)	-	-	-	-	(82 874 227)
	<u>(83 146 998)</u>	<u>(47 601)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(83 194 599)</u>
Liquidity gap	<u>(80 907 208)</u>	<u>(47 601)</u>	<u>272 931</u>	<u>-</u>	<u>80 681 877</u>	<u>(0)</u>

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.4 Liquidity risk (continued)

As at 30 September 2017	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 5 years	No stated maturity	Total
Oasis Crescent Global Short Term Income Fund						
Financial assets						
Financial assets as available-for-sale measured at fair value	-	-	3 287 838	6 861 053	-	10 148 891
Cash and cash equivalents	1 104 536	-	-	-	-	1 104 536
Deposits with credit institutions	-	-	6 245 998	1 251 586	-	7 497 583
Subscriptions due from unitholders	-	-	-	-	-	-
Other receivables	30 495	-	64 214	34 631	-	129 340
	<u>1 135 030</u>	<u>2</u>	<u>9 598 050</u>	<u>8 147 270</u>	<u>-</u>	<u>18 880 350</u>
Financial liabilities						
Distribution to unitholders	(29 534)	-	-	-	-	(29 534)
Accrued expenses	(4 344)	(10 066)	-	-	-	(14 410)
Net assets due to holders of redeemable participating shares	(18 836 406)	-	-	-	-	(18 836 406)
	<u>(18 870 284)</u>	<u>(10 066)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18 880 350)</u>
Liquidity gap	<u>(17 735 254)</u>	<u>(10 064)</u>	<u>9 598 050</u>	<u>8 147 270</u>	<u>-</u>	<u>-</u>

As at 31 March 2017	Less than 1 month	1 - 3 months	3 months to 1 year	1 to 5 years	No stated maturity	Total
Oasis Crescent Global Short Term Income Fund						
Financial assets						
Financial assets as available-for-sale measured at fair value	-	3 250 654	2 339 269	4 283 853	-	9 873 776
Cash and cash equivalents	1 034 618	-	-	-	-	1 034 618
Deposits with credit institutions	1 256 567	1 753 639	4 683 453	-	-	7 693 657
Subscriptions due from unitholders	-	-	-	-	-	-
Other receivables	34 560	38 966	42 651	21 967	-	138 144
	<u>2 325 745</u>	<u>5 043 259</u>	<u>7 065 373</u>	<u>4 305 820</u>	<u>-</u>	<u>18 740 197</u>
Financial liabilities						
Distribution to unitholders	(22 702)	-	-	-	-	(22 702)
Accrued expenses	(1 520)	(12 717)	-	-	-	(14 237)
Net assets due to holders of redeemable participating shares	(18 703 259)	-	-	-	-	(18 703 259)
	<u>(18 727 481)</u>	<u>(12 717)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18 740 197)</u>
Liquidity gap	<u>(16 401 736)</u>	<u>5 030 542</u>	<u>7 065 373</u>	<u>4 305 820</u>	<u>-</u>	<u>-</u>

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

3. Financial risk management (continued)

3.4 Liquidity risk (continued)

The liquidity gap identified above on Oasis Global Equity Fund is managed by liquidation of the financial assets as available-for-sale. While the expectation is that these assets will be held over the medium to long term in line with the Sub-Funds' investment objectives, these assets are readily convertible to cash and cash equivalents. The liquidity gap identified above on Oasis Crescent Global Short Term Income Fund is managed by early liquidation of the deposits with credit institutions.

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 period under review (31 March 2017: 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 period. Estimates are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Impairment of available-for-sale equity investments

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

Valuation of financial instruments

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

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

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

Level 3 - Valuation techniques using significant unobservable inputs. This category includes all instruments for which the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the instrument's valuation. This category includes instruments that are valued based on quoted prices for similar instruments for which significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

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

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

6. Investment income

	Period ended 30 September 2017			Period ended 30 September 2016		
	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
	US\$	US\$	US\$	US\$	US\$	US\$
Investment income	190,428	2,517	187,911	151,299	1,242	150,056

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

Investment income consists of income on cash and short term funds placed on fixed income investments, sukuks as well as income earned from distributions on collective investments schemes.

7. Dividend income

	Period ended 30 September 2017			Period ended 30 September 2016		
	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
	US\$	US\$	US\$	US\$	US\$	US\$
Dividend income	1,373,458	1,373,458	-	1,214,848	1,215,789	-

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

Dividend income consists of income from equity securities and from distributions on collective investments schemes.

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 Oasis Global Equity Fund are subject to withholding tax imposed in the country of origin. During the period the average withholding tax rate was 10.49 percent (31 March 2017: 12.14 percent).

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

9. Balances due from/to brokers

	Consolidated Company Total	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
As at 30 September 2017			
Balances due from brokers			
Sales transactions awaiting settlement	-	-	-
Balances due to brokers			
Purchase transactions awaiting settlement	-	-	-
As at 30 September 2017			
Balances due from brokers			
Sales transactions awaiting settlement	-	-	-
Balances due to brokers			
Purchase transactions awaiting settlement	-	-	-

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

10. Financial assets as available-for-sale

	30 September 2017			
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
OASIS GLOBAL EQUITY FUND				
At 1 April 2017	70 728 619	7 660 455	2 292 802	80 681 876
Additions at book value	4 536 320	131 821	-	4 668 141
Disposals at book value	(8 672 011)	(2 444 359)	-	(11 116 370)
Impairment loss on available-for-sale financial instruments	-	-	-	-
Change in fair value on available-for-sale financial instruments	(2 716 139)	(326 623)	(1 059 955)	(4 102 717)
At 30 September 2017	63 876 789	5 021 293	1 232 847	70 130 930
	31 March 2017			
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
At 1 April 2016	71 207 256	7 921 325	3 196 922	82 325 503
Additions at book value	2 227 058	257 615	-	2 484 673
Disposals at book value	(4 197 448)	(325 289)	(352 566)	(4 875 303)
Change in fair value on available-for-sale financial instruments	1 491 754	(193 196)	(551 555)	747 003
At 31 March 2017	70 728 619	7 660 455	2 292 802	80 681 876
			30 September	
Gains and losses from investment securities comprise:			2017	31 March 2017
- disposal of other available-for-sale securities			5 850 690	2 668 760

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

10. Financial assets as available-for-sale (continued)

OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND	30 September 2017			
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
At 1 April 2017	9 873 777	-	-	9 873 777
				-
Additions at book value	6 884 031	-	-	6 884 031
Disposals at book value	(6 726 155)	-	-	(6 726 155)
Impairment loss on available-for-sale financial instruments				-
Change in fair value on available-for-sale financial instruments	117 238	-	-	117 238
At 30 September 2017	10 148 891	-	-	10 148 891

	31 March 2017			
	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
At 1 April 2016	7 895 782	-	-	7 895 782
Additions at book value	9 028 988	-	-	9 028 988
Disposals at book value	(7 036 990)	-	-	(7 036 990)
Change in fair value on available-for-sale financial instruments	(14 003)	-	-	(14 003)
At 31 March 2017	9 873 777	-	-	9 873 777

	30 September	
	2017	31 March 2017
Gains and losses from investment securities comprise:		
- disposal of available-for-sale securities	(103 917)	(145 113)

An overview of the currency exposure relating to financial assets as available-for-sale is included in Note 3.2.2

Included in the financial assets held as available-for-sale under Level 2 for Oasis Global Equity Fund is an amount of US\$0 (31 March 2017: US\$0) invested in the Oasis Crescent Global Short Term Income fund and an amount of US\$5,021,294 (31 March 2017: US\$7,660 455) in a related party to the Company, Oasis Crescent Global Investment Fund (Ireland) plc, in the Sub-Funds Oasis Crescent Global Property Equity Fund and Oasis Crescent Global Income Fund. Further details are contained in the related party note 15.

There were no financial assets pledged for both funds as collateral for liabilities in the current period (31 March 2017: Nil).

When fair values of listed equity and debt securities at the reporting date are based on quoted market prices (last traded price), 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. Financial instruments where model inputs are market observable 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 model which applies 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. Level 3 valuations are reviewed on a regular basis by the Investment Manager's valuation committee who report to the Board of Directors.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

10. Financial assets as available-for-sale (continued)

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 the valuation for the Level 3 investments, the impact on the Oasis Global Equity Fund will result in an increase in the total assets of 1.66% (2017:2.75%) in the best case scenario, and a decrease of 1.66% (2017: 2.70%) in the worst case scenario.

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

Sedibelo Platinum Mines Ltd: At 30 September 2017, the share was valued at a share price of ZAR 1.35 (delisted) (31 March 2017: ZAR 5.36). The valuation for this share is derived from through-the-cycle commodity price assumptions and compared to the valuation placed on the asset by the holding company, Pallinghurst Resources Ltd.

Jupiter Mines Limited: At 30 September 2017, the share was valued at a share price of US\$ 0.15 (delisted) (31 March 2017: US\$ 0.15). The valuation for this share is derived from through-the-cycle commodity price assumptions and compared to the valuation placed on the asset by the holding company, Pallinghurst Resources Ltd.

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

The following table analyses within the fair value hierarchy the Company's assets and liabilities (by class) not measured at fair value at 30 June 2017 but for which fair value is disclosed.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

10. Financial assets as available-for-sale (continued)

OASIS GLOBAL EQUITY FUND	30 September 2017			
	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Assets				
Other receivables and prepayments	-	513 615	-	513 615
Cash and cash equivalents	4 151 912	-	-	4 151 912
	<u>4 151 912</u>	<u>513 615</u>	<u>-</u>	<u>4 665 526</u>
Liabilities				
Distribution to unit holders	-	-	-	-
Accrued expenses	-	124 161	-	124 161
Net assets attributable to holders of redeemable participating shares	-	74 313 855	-	74 313 855
	<u>-</u>	<u>74 796 456</u>	<u>-</u>	<u>74 796 456</u>
OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND				
Assets				
Other receivables and prepayments	-	129 340	-	129 340
Deposits with credit institutions	7 497 583	-	-	7 497 583
Cash and cash equivalents	1 104 536	-	-	1 104 536
	<u>8 602 119</u>	<u>129 340</u>	<u>-</u>	<u>8 731 458</u>
Liabilities				
Distributions to unit holders	-	29 534	-	29 534
Accrued expenses	-	14 410	-	14 410
Net assets attributable to holders of redeemable participating shares	-	18 836 406	-	18 836 406
	<u>-</u>	<u>18 880 350</u>	<u>-</u>	<u>18 880 350</u>
OASIS GLOBAL EQUITY FUND				
OASIS GLOBAL EQUITY FUND	31 March 2017			
	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Assets				
Other receivables and prepayments	-	505 240	-	505 240
Cash and cash equivalents	2 007 481	-	-	2 007 481
	<u>2 007 481</u>	<u>505 240</u>	<u>-</u>	<u>2 512 721</u>
Liabilities				
Distribution to unit holders	-	179 334	-	179 334
Accrued expenses	-	141 037	-	141 037
Net assets attributable to holders of redeemable participating shares	-	82 874 226	-	82 874 226
	<u>-</u>	<u>83 194 597</u>	<u>-</u>	<u>83 194 597</u>

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

10. Financial assets as available-for-sale (continued)

OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND	31 March 2017			
	Level 1	Level 2	Level 3	Total
Assets	US\$	US\$	US\$	US\$
Other receivables and prepayments	-	138 144	-	138 144
Deposits with credit institutions	7 693 658	-	-	7 693 658
Cash and cash equivalents	1 034 618	-	-	1 034 618
	<u>8 728 277</u>	<u>138 144</u>	<u>-</u>	<u>8 866 420</u>
Liabilities				
Distributions to unitholders	-	22 702	-	22 702
Accrued expenses	-	14 237	-	14 237
Net assets attributable to holders of redeemable participating shares	-	18 703 260	-	18 703 260
	<u>-</u>	<u>18 740 199</u>	<u>-</u>	<u>18 740 199</u>

The assets and liabilities included in the above tables are carried at amortised cost; their carrying values are a reasonable approximation of fair value.

Cash and cash equivalents includes 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.

The puttable value of redeemable shares is calculated based on the net difference between total assets and all other liabilities of the 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 holders' option and can be put back to the Company at any dealing date for cash equal to a proportionate share of the 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 loss on financial assets as available-for-sale assets measured at fair value

The fair values of the securities are assessed for impairment at the statement of financial position date. The impact of current market conditions and trading circumstances on these securities did not indicate a decrease in market values as at 30 September 2016.

The Company assesses impairment based on whether there was a significant or prolonged decline in the market values of financial assets. The Company applied judgements in determining what is considered as significant and prolonged. 'Significant' and 'prolonged' are interpreted on a case-by-case basis for specific equity securities; generally 20% and 9 months are used as indicators of impairment. There was no impairment loss on financial assets as available-for-sale at 30 September 2017.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

12. Share capital

Authorised

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

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 is invested within Oasis Global Equity Fund, as more fully disclosed in Note 15.

Redeemable participating shares

All issued shares are fully paid and Class A (US\$) Shares (Dist) have 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. The unitholders are entitled to receive all dividends declared by the Sub-Funds. 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 holders' 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 money market instruments including money market unit trusts, 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 Global Equity Fund

Class A	2% of NAV or subject to terms as per a subscription agreement
Class B	1% 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 D	1.5% of NAV and Performance Fee: 20% per 1% outperformance, maximum fee of 4% of NAV.
Class E	1% of NAV and Performance Fee: 20% per 1% outperformance, maximum fee of 3% of NAV.
Class F	1% of NAV and Performance Fee: 20% per 1% outperformance, maximum fee 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

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

12. Share capital (continued)

In addition to the above charges, the Directors and/or the Manager on their behalf reserve the right to impose a Repurchase Charge (as set out in the relevant Supplement for each Sub-Fund) in relation to a redemption of Shares transaction if, in the judgement of the Manager, the transaction may adversely affect the interests of a Sub-Fund or its Shareholders. During the 30 September 2017 period, the Manager imposed a repurchase charge of US\$ 0 (31 March 2017: US\$ 62,740).

The initial offering of redeemable participating shares was at a price of US\$10.00 per share for Oasis Global Equity Fund Class A (US\$) Shares (Dist) and US\$ 1.00 for Oasis Crescent Global Short Term Income Fund Class A (US\$) Shares (Dist). Subsequent classes of shares are issued at the prevailing NAV of the Class A shares. The company has no externally imposed capital requirements.

Period ended 30 September 2017	Balance at the beginning of the period	Issue of redeemable participating shares	Redemption of redeemable participating shares	Balance at end of the period
Oasis Global Equity Fund				
CLASS A (US\$) SHARES (DIST)	136 112	9 794	(1 622)	144 284
CLASS A (USD) SHARES (ACC)	80	168	-	248
CLASS B (US\$) SHARES (DIST)	174 974	1 042	(24 886)	151 130
CLASS B (USD) SHARES (ACC)	1 000 521	-	(296 939)	703 582
CLASS C (US\$) SHARES (DIST)	30 740	333	(169)	30 905
CLASS D (US\$) SHARES (DIST)	1 488 179	4 767	(42 230)	1 450 717
CLASS E (GBP) SHARES (DIST)	441	591	-	1 033
CLASS F (GBP) SHARES (DIST)	782	5	(1)	785
CLASS F (GBP) SHARES (ACC)	2 117	38	(20)	2 135
Oasis Crescent Global Short Term Income Fund				
CLASS A (USD) SHARES DIST	1 167 646	1 029 672	(1 014)	2 196 304
CLASS C (USD) SHARES DIST	16 332 561	137 831	(2 475 193)	13 995 199
CLASS F (GBP) SHARES DIST	1 319 530	351 690	(21)	1 671 199
CLASS F (GBP) SHARES ACC	214 438	81 215	(64 986)	230 666
CLASS F (USD) SHARES ACC	5 968	-	(11)	5 957
CLASS F (USD) SHARES DIST	1 025	8	-	1 032

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

12. Share capital (continued)

Period ended 31 March 2017	Balance at the beginning of the period	Issue of redeemable participating shares	Redemption of redeemable participating shares	Balance at end of the period
Oasis Global Equity Fund				
CLASS A (US\$) SHARES (DIST)	146,721	17,119	(27,728)	136,112
CLASS A (US\$) SHARES (ACC)	80	-	-	80
CLASS B (US\$) SHARES (DIST)	230,406	2,669	(58,101)	174,974
CLASS B (USD) SHARES (ACC)	979,449	84,754	(63,682)	1,000,521
CLASS C (US\$) SHARES (DIST)	30,042	698	-	30,740
CLASS D (US\$) SHARES (DIST)	1,628,862	8,879	(149,561)	1,488,179
CLASS E (GBP) SHARES (DIST)	436	5	-	441
CLASS F (GBP) SHARES (DIST)	684	136	(38)	782
CLASS F (GBP) SHARES (ACC)	1,893	1,675	(1,451)	2,117
Oasis Crescent Global Short Term Income Fund				
CLASS A (USD) SHARES DIST	1,151,256	16,390	-	1,167,646
CLASS C (USD) SHARES DIST	14,937,206	1,599,125	(203,770)	16,332,561
CLASS F (GBP) SHARES DIST	885,559	437,924	(3,953)	1,319,530
CLASS F (GBP) SHARES ACC	15,988	230,756	(32,306)	214,438
CLASS F (USD) SHARES ACC	5,990	-	(22)	5,968
CLASS F (USD) SHARES DIST	1,010	15	-	1,025

The share classes of the Sub-Funds detailed on the above page 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

Income equalisation is disclosed in the statement of changes in net assets as part of the subscriptions and redemptions for the period.

	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
	US\$	US\$	US\$
Period ended 30 September 2017			
Dividends declared	525,877	358,440	167,437
<i>Income Equalisation</i>			
Income deducted on cancellation of shares	-	-	-
Income received on issue of shares	-	-	-
<i>Income Equalisation</i>			
Income deducted on cancellation of shares	584,817	580,940	3,878
Income received on issue of shares	(4,002)	(1,100)	(2,903)
	1,106,692	938,280	168,413

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
	US\$	US\$	US\$
Period ended 30 September 2016			
Dividends declared	291,535	163,578	128,898
<i>Income Equalisation</i>			
Income deducted on cancellation of shares	34,045	33,726	319
Income received on issue of shares	(126,567)	(126,187)	(380)
	199,014	71,118	128,837

Distribution per share - Oasis Global Equity Fund

Dividends declared by Oasis Global Equity Fund are either reinvested or paid out in cash at the option of the unitholders as the sub-fund distributes bi-annually. The table below discloses the distribution per share for Oasis Global Equity Fund.

	Declaration Date	Payment Date	Cents per share
Period ended 30 September 2017			
Oasis Global Equity Fund Class A (US\$) Shares (Dist)	31-Mar-17	03-Apr-17	3.048
Oasis Global Equity Fund Class B (US\$) Shares (Dist)	31-Mar-17	03-Apr-17	17.027
Oasis Global Equity Fund Class C (US\$) Shares (Dist)	31-Mar-17	03-Apr-17	30.947
Oasis Global Equity Fund Class D (US\$) Shares (Dist)	31-Mar-17	03-Apr-17	9.118
Oasis Global Equity Fund Class E (GBP) Shares (Dist)	31-Mar-17	03-Apr-17	12.511
Oasis Global Equity Fund Class F (GBP) Shares (Dist)	31-Mar-17	03-Apr-17	12.600
Oasis Global Equity Fund Class A (US\$) Shares (Dist)	30-Sep-17	13-Oct-17	12.524
Oasis Global Equity Fund Class B (US\$) Shares (Dist)	30-Sep-17	13-Oct-17	27.079
Oasis Global Equity Fund Class C (US\$) Shares (Dist)	30-Sep-17	13-Oct-17	41.601
Oasis Global Equity Fund Class D (US\$) Shares (Dist)	30-Sep-17	13-Oct-17	19.721
Oasis Global Equity Fund Class E (GBP) Shares (Dist)	30-Sep-17	13-Oct-17	20.102
Oasis Global Equity Fund Class F (GBP) Shares (Dist)	30-Sep-17	13-Oct-17	20.138

	Declaration Date	Payment Date	Cents per share
Period ended 30 September 2016			
Oasis Global Equity Fund Class A (US\$) Shares (Dist)	30-Sep-15	03-Oct-16	4.581
Oasis Global Equity Fund Class B (US\$) Shares (Dist)	30-Sep-15	03-Oct-16	18.458
Oasis Global Equity Fund Class C (US\$) Shares (Dist)	30-Sep-15	03-Oct-16	32.362
Oasis Global Equity Fund Class D (US\$) Shares (Dist)	30-Sep-15	03-Oct-16	7.708
Oasis Global Equity Fund Class E (GBP) Shares (Dist)	30-Sep-15	03-Oct-16	14.178
Oasis Global Equity Fund Class F (GBP) Shares (Dist)	30-Sep-15	03-Oct-16	14.215
Oasis Global Equity Fund Class A (US\$) Shares (Dist)	31-Mar-16	01-Apr-16	4.619
Oasis Global Equity Fund Class B (US\$) Shares (Dist)	31-Mar-16	01-Apr-16	18.119
Oasis Global Equity Fund Class C (US\$) Shares (Dist)	31-Mar-16	01-Apr-16	31.514
Oasis Global Equity Fund Class D (US\$) Shares (Dist)	31-Mar-16	01-Apr-16	7.401
Oasis Global Equity Fund Class E (GBP) Shares (Dist)	31-Mar-16	01-Apr-16	12.460
Oasis Global Equity Fund Class F (GBP) Shares (Dist)	31-Mar-16	01-Apr-16	12.465

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Distribution per share - Oasis Crescent Global Short Term Income Fund

All distributions declared by Oasis Crescent Global Short Term Income Fund were fully reinvested. The table below discloses the distribution per share for Oasis Crescent Global Short Term Income Fund.

Class A (USD) Shares (Dist)

Period ended 30 September 2017			Period ended 30 September 2016		
Declaration Date	Reinvestment Date	Cents per share	Declaration Date	Reinvestment Date	Cents per share
31-Oct-16	01-Nov-16	0.12150	31-Dec-15	04-Jan-16	0.08819
30-Nov-16	01-Dec-16	0.12410	29-Jan-16	01-Feb-16	0.09116
30-Dec-16	03-Jan-17	0.12920	29-Feb-16	01-Mar-16	0.10413
31-Jan-17	01-Feb-17	0.13230	31-Mar-16	01-Apr-16	0.11520
28-Feb-17	01-Mar-17	0.12970	30-Apr-16	01-May-16	0.06300
31-Mar-17	03-Apr-17	0.10330	31-May-16	01-Jun-16	0.09773
30-Apr-17	02-May-17	0.12370	30-Jun-16	01-Jul-16	0.11487
31-May-17	01-Jun-17	0.16080	31-Jul-16	02-Aug-16	0.11520
30-Jun-17	03-Jul-17	0.12090	31-Aug-16	01-Sep-16	0.11250
31-Jul-17	01-Aug-17	0.11450	30-Sep-16	03-Oct-16	0.13900
31-Aug-17	01-Sep-17	0.12180	31-Oct-16	01-Nov-16	0.12150
30-Sep-17	02-Oct-17	0.14400	30-Nov-16	01-Dec-16	0.12410

Class C (USD) Shares (Dist)

Period ended 30 September 2017			Period ended 30 September 2016		
Declaration Date	Reinvestment Date	Cents per share	Declaration Date	Reinvestment Date	Cents per share
31-Oct-16	01-Nov-16	0.14167	31-Dec-15	04-Jan-16	0.10826
30-Nov-16	01-Dec-16	0.14308	29-Jan-16	01-Feb-16	0.11155
30-Dec-16	03-Jan-17	0.14791	29-Feb-16	01-Mar-16	0.12299
31-Jan-17	01-Feb-17	0.15255	31-Mar-16	01-Apr-16	0.13525
28-Feb-17	01-Mar-17	0.14800	30-Apr-16	01-May-16	-
31-Mar-17	03-Apr-17	0.12336	31-May-16	01-Jun-16	0.11820
30-Apr-17	02-May-17	0.14998	30-Jun-16	01-Jul-16	0.13309
31-May-17	01-Jun-17	0.18079	31-Jul-16	02-Aug-16	0.13545
30-Jun-17	03-Jul-17	0.14051	31-Aug-16	01-Sep-16	0.13301
31-Jul-17	01-Aug-17	0.13482	30-Sep-16	03-Oct-16	0.15834
31-Aug-17	01-Sep-17	0.14216	31-Oct-16	01-Nov-16	0.14167
30-Sep-17	02-Oct-17	0.16865	30-Nov-16	01-Dec-16	0.14308

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

13. Distribution to unitholders (continued)

Class F (USD) Shares (Dist)

Period ended 30 September 2017			Period ended 30 September 2016		
Declaration Date	Reinvestment Date	Cents per share	Declaration Date	Reinvestment Date	Cents per share
31-Oct-16	01-Nov-16	0.11790	31-Dec-15	04-Jan-16	0.09631
30-Nov-16	01-Dec-16	0.12070	29-Jan-16	01-Feb-16	0.08927
30-Dec-16	03-Jan-17	0.12930	29-Feb-16	01-Mar-16	0.11199
31-Jan-17	01-Feb-17	0.13210	31-Mar-16	01-Apr-16	0.12077
28-Feb-17	01-Mar-17	0.13580	30-Apr-16	01-May-16	-
31-Mar-17	03-Apr-17	0.10930	31-May-16	01-Jun-16	0.10177
30-Apr-17	02-May-17	0.11990	30-Jun-16	01-Jul-16	0.11548
31-May-17	01-Jun-17	0.15480	31-Jul-16	02-Aug-16	0.10840
30-Jun-17	03-Jul-17	0.11960	31-Aug-16	01-Sep-16	0.11130
31-Jul-17	01-Aug-17	0.10970	30-Sep-16	03-Oct-16	0.14260
31-Aug-17	01-Sep-17	0.11710	31-Oct-16	01-Nov-16	0.11790
30-Sep-17	02-Oct-17	0.14630	30-Nov-16	01-Dec-16	0.12070

Class F (GBP) Shares (Dist)

Period ended 30 September 2017			Period ended 30 September 2016		
Declaration Date	Reinvestment Date	Cents per share	Declaration Date	Reinvestment Date	Cents per share
31-Oct-16	01-Nov-16	0.00510	31-Dec-15	04-Jan-16	-
30-Nov-16	01-Dec-16	0.10100	29-Jan-16	01-Feb-16	0.05474
30-Dec-16	03-Jan-17	0.10090	29-Feb-16	01-Mar-16	0.06831
31-Jan-17	01-Feb-17	0.10550	31-Mar-16	01-Apr-16	0.08453
28-Feb-17	01-Mar-17	0.10110	30-Apr-16	01-May-16	-
31-Mar-17	03-Apr-17	0.08140	31-May-16	01-Jun-16	0.06347
30-Apr-17	02-May-17	0.09930	30-Jun-16	01-Jul-16	0.06556
31-May-17	01-Jun-17	0.12230	31-Jul-16	02-Aug-16	0.08430
30-Jun-17	03-Jul-17	0.07690	31-Aug-16	01-Sep-16	0.08210
31-Jul-17	01-Aug-17	0.08630	30-Sep-16	03-Oct-16	0.10250
31-Aug-17	01-Sep-17	0.08970	31-Oct-16	01-Nov-16	0.00510
30-Sep-17	02-Oct-17	0.09580	30-Nov-16	01-Dec-16	0.10100

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

14. Cash and cash equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise the following balances with original maturity of less than 90 days:

	Consolidated Company Total*	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
	US\$	US\$	US\$
As at 30 September 2017			
Cash balances	5,256,448	4,151,912	1,104,536
Deposits with credit institutions	7,497,583	-	7,497,583
	12,754,031	4,151,912	8,602,119
As at 31 March 2017			
Cash balances	3,042,100	2,007,481	1,034,618
Deposits with credit institutions	7,693,658	-	7,693,658
	10,735,758	2,007,481	8,728,277

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

Cash balances are held with BNP Paribas Securities Services Dublin Branch and deposits with credit institutions are held via Oasis Crescent Global Short Term Income Fund which invests with the counterparties detailed in note 3.3. As at 30 September 2017, the Fitch credit rating of BNP Paribas Securities Services Dublin Branch is F1 (31 March 2017: F1).

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.

All related party transactions occur at arm's length at market related rates.

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 Ismail Ebrahim, Mohamed Shaheen Ebrahim and Dr.Yousuf Mahomed are directors of the Company and are also directors of the Manager.

Pursuant to a Management Agreement, the Company pays the Manager monthly management fees and performance fees as disclosed in Note 15.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

15. Related-party transactions (continued)

The following table details the management fee and performance fee expense during the Period and the management fee and performance fee payable at the period end:

	Consolidated Company Total	Oasis Global Equity Fund	Oasis Crescent Global Short Term Income Fund
	US\$	US\$	US\$
Period ended 30 September 2017			
Management fees	(524,268)	(519,081)	(5,187)
Accrued at the end of the period	(81,858)	(80,946)	(912)
Period ended 30 September 2016			
Management fees	(543,376)	(540,570)	(2,806)
Accrued at the end of the period	(88,776)	(88,312)	(464)
Period ended 30 September 2017			
Performance fees	-	-	-
Accrued at the end of the period	-	-	-
Period ended 30 September 2016			
Performance fees	(58,675)	(58,675)	-
Accrued at the end of the period	(9,851)	(9,851)	-

15b. Directors' fees

Adam Ismail Ebrahim, Mohamed Shaheen Ebrahim, Nazeem Ebrahim, Dr. Anver Amod, Dr. Yousuf Mahomed and Muhammad Nurulain Abdullah Boda, directors of the Company, are also directors of Oasis Crescent Global Investment Fund (Ireland) plc, a Company managed by the Manager.

The Directors shall be entitled to a fee and remuneration for their services at a rate to be determined from time to time by the Directors which shall not exceed US\$ 30,000 (exclusive of any applicable value added tax) for any Director in any one period without the approval of the Board. 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 Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

15. Related-party transactions (continued)

Directors' fees relate to emoluments only. There are no payments for pension or compensation for loss of office.

During the period ended 30 September 2016 Directors' fees amounted to US\$33,723 (30 September 2016: US\$99,322). Directors' fees pre-paid at 30 September 2017 were US\$ 33, 723 (30 September 2016: US\$10,220). Mohamed Shaheen Ebrahim, Adam Ismail Ebrahim and Nazeem Ebrahim, directors of the Company are also directors of Oasis Crescent (UK) Limited, the sole shareholder of the Manager.

Mylie Holdings Trust holds 100% of the issued shares of Mylie Holdings Limited, the ultimate holding company of the Manager. Mylie A Trust, Mylie S Trust and Mylie N Trust are the beneficiaries of Mylie Holdings Trust and the immediate family members of Adam Ismail Ebrahim, Mahomed Shaheen Ebrahim and Nazeem Ebrahim are the beneficiaries of Mylie A Trust, Mylie S Trust and Mylie N Trust respectively.

15c. Investments in the Company by related parties

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

	<i>Number of shares</i>		
	Balance at the beginning of the financial year	Shares acquired /disposed	Balance at the end of the financial year
Period ended 30 September 2017			
<u>Investments in Oasis Global Equity Fund Class A (US\$) Shares (Dist)</u>			
Oasis Global Investment Fund (Ireland) plc	1,141	1	1,142
<u>Investments in Oasis Global Equity Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	80	168	248
<u>Investments in Oasis Global Equity Fund Class B (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	88	1	88
<u>Investments in Oasis Global Equity Fund Class C (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	30,741	165	30,906
<u>Investments in Oasis Global Equity Fund Class D (US\$) Shares (Dist)</u>			
Kevin O'Doherty	639	2	641
<u>Investments in Oasis Global Equity Fund Class E (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	441	2	444
<u>Investments in Oasis Global Equity Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	636	-	636
<u>Investments in Oasis Global Equity Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	661	4	665

Notes to the financial statements (continued)

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

15. Related-party transactions (continued)

	<i>Number of shares</i>		
	Balance at the beginning of the financial year	Shares acquired /disposed	Balance at the end of the financial year
Period ended 31 March 2017			
<u>Investments in Oasis Global Equity Fund Class A (US\$) Shares (Dist)</u>			
Oasis Global Investment Fund (Ireland) plc	1,137	4	1,141
<u>Investments in Oasis Global Equity Fund Class A (US\$) Shares (Acc)</u>			
Mylie Holdings Limited	80	-	80
<u>Investments in Oasis Global Equity Fund Class B (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	87	1	88
<u>Investments in Oasis Global Equity Fund Class C (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	30,043	698	30,741
<u>Investments in Oasis Global Equity Fund Class D (US\$) Shares (Dist)</u>			
Kevin O'Doherty	635	4	639
<u>Investments in Oasis Global Equity Fund Class E (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	436	5	441
<u>Investments in Oasis Global Equity Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	636	-	636
<u>Investments in Oasis Global Equity Fund Class F (GBP) Shares (Dist)</u>			
Mylie Holdings Limited	653	8	661
Period ended 30 September 2017			
<u>Investments in Oasis Crescent Global Short Term Income Fund Class A (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	49,026	(642)	48,383
<u>Investments in Oasis Crescent Global Short Term Income Fund Class C (US\$) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	2,101,521	2,071,418	4,172,939
Oasis Crescent Global Income Fund	2,414,992	(590,313)	1,824,678
Oasis Crescent Global Property Equity Fund	3,655,557	(1,344,832)	2,310,724
Mylie Holdings Limited	3,933,631	(1,813,373)	2,120,258
Oasis Crescent Global Medium Equity Balanced Fund	1,735,074	523,600	2,258,674
Oasis Crescent Global Equity Fund	2,491,760	(1,183,862)	1,307,899
Mylie Holdings Trust	27	-	27

Notes to the financial statements (continued)

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

15. Related-party transactions (continued)

	<i>Number of shares</i>		
	Balance at the beginning of the financial year	Shares acquired /disposed	Balance at the end of the financial year
Period ended 30 September 2017 (Continued)			
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	514,654	155,047	669,701
Oasis Crescent Global Income Fund	389,431	2,804	392,235
Oasis Crescent (UK) Ltd	326,561	2,351	328,912
Oasis Crescent Global Medium Equity Balanced Fund	72,734	524	73,258
Mylie Holdings Limited	15,129	109	15,238
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	14,825	-	14,825
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Acc)</u>			
Mylie Holdings Limited	1,000	-	1,000
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Dist)</u>			
Mylie Holdings Limited	1,025	8	1,032
Period ended 31 March 2017			
<u>Investments in Oasis Crescent Global Short Term Income Fund Class A (US\$) Shares (Dist)</u>			
Mylie Holdings Limited	48,338	688	49,026
<u>Investments in Oasis Crescent Global Short Term Income Fund Class C (US\$) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	1,017,477	2,916,154	3,933,631
Oasis Crescent Global Income Fund	3,595,405	60,152	3,655,557
Oasis Crescent Global Property Equity Fund	3,609,239	(1,117,479)	2,491,760
Oasis Crescent Global Equity Fund	3,630,000	(1,215,008)	2,414,992
Mylie Holdings Limited	2,066,941	34,580	2,101,521
Oasis Crescent Global Medium Equity Balanced Fund	693,374	1,041,700	1,735,074
Mylie Holdings Trust	26	1	27
Oasis Global Equity Fund	324,744	(324,744)	-
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Dist)</u>			
Oasis Crescent Global Low Equity Balanced Fund	91,072	423,582	514,654
Oasis Crescent Global Income Fund	384,662	4,769	389,431
Oasis Crescent (UK) Ltd	322,562	3,999	326,561
Mylie Holdings Limited	14,944	185	15,129
Oasis Crescent Global Medium Equity Balanced Fund	71,844	890	72,734
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Acc)</u>			
Mylie Holdings Limited	14,825	-	14,825
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Acc)</u>			
Mylie Holdings Limited	1,000	-	1,000
<u>Investments in Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Dist)</u>			
Mylie Holdings Limited	1,010	15	1,025

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

15. Related-party transactions (continued)

The Company held investments in parties related to the Company during the period as follows:

15d. Investments held by Oasis Global Equity Fund

Investments by the Company in related parties

The Company held investments in parties related to the Company during the period as follows:

Investments held by Oasis Global Equity Fund

	<u>30 September 2017</u>	<u>31 March 2017</u>
Investment in Oasis Crescent Global Property Equity Fund		
<i>Number of shares</i>		
Balance at beginning of the year	357,949	344,911
Shares acquired/disposed	(185,228)	13,038
Balance at end of the year	<u>172,721</u>	<u>357,949</u>
Investment in Oasis Crescent Global Income Fund		
<i>Number of shares</i>		
Balance at beginning of the year	403,206	390,957
Shares acquired/disposed	(96,325)	12,249
Balance at end of the year	<u>306,881</u>	<u>403,206</u>
Investment in Oasis Crescent Global Short Term Income Fund		
<i>Number of shares</i>		
Balance at beginning of the year	0	324,744
Shares acquired/disposed	-	(324,744)
Balance at end of the year	<u>0</u>	<u>0</u>

16. Exchange Rates

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

	<u>30 September 2017</u>	<u>31 March 2017</u>
Australian Dollar	1.2754	1.3079
Euro	0.8474	0.9349
Great British Pound	0.7466	0.7975
Hong Kong Dollar	7.8118	7.7715
Japanese Yen	112.6200	111.3100
Korean Won	1,144.4400	1,117.7900
South African Rand	13.5386	13.4038

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

17. Depositary and Trustee fees

The Depositary

BNP Paribas Securities Services Dublin Branch (the “Depositary”), has been appointed to act as the Depositary of the Company’s assets pursuant to the Depositary Services Agreement. For services rendered the Depositary receives an annual fee of 0.02% of total assets, with a minimum fee of US\$ 9,000 for Oasis Crescent Global Short Term Income Fund, and US\$ 11,000 for other Sub-Funds, as well as a holding fee based on a scale of between 0.012% and 0.5% depending on the country of origin of investment.

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

During the period ended 30 September 2017, fees paid to the Custodian amounted to US\$22,264 (30 September 2016: US\$17,119 received). The received fee in the prior year was as a result of the renegotiated Custodian Services Agreement. Custodian fees payable at 30 September 2017 were US\$1,845 (30 September 2016: US\$7,423).

18. Statutory audit fee

During the period ended 30 September 2017 statutory audit fee amounted to € 9 243 (30 September 2017 € 5 051). No other fees were paid to the statutory auditors for other assurance services, tax advisory services or other non-audit services.

19. Net asset value per share

The Company has adopted IFRS 13 from 1 April 2013 and uses the last traded prices for its valuation inputs for listed financial assets and liabilities. This is consistent with the inputs prescribed in the Company’s Prospectus for the calculation of its per share trading value. There was no difference between the Prospectus and IFRS measurement of financial instruments as at 30 September 2017. In addition, timing differences may exist between the last official valuation of the per share Net Asset Value and the period end valuation according to IFRS.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Notes to the financial statements (continued)

19. Net asset value per share (continued)

Reconciliation to last traded Net Asset Value	Oasis Global	Crescent
	Equity Fund	Global Short Term Income
	US\$	US\$
30 September 2017		
Total traded Net Asset Value	74 675 792	1 011 001
Distribution due at year end	(358 440)	(29 534)
Timing differences	(3 497)	17 854 939
Net Asset Value per financial statements	<u>74 313 855</u>	<u>18 836 406</u>
31 March 2017		
Total traded Net Asset Value	83 053 043	18 729 891
Distribution due at year end	(179 334)	(22 702)
Timing differences	517	(3 927)
Net Asset Value per financial statements	<u>82 874 226</u>	<u>18 703 260</u>

Historical NAV per share		30	30	31 March
		September 2017	September 2016	2017
Oasis Global Equity Fund Class A (US\$) Shares (Dist)	USD	29.379	27.881	28.577
Oasis Global Equity Fund Class A (US\$) Shares (Acc)	USD	29.805	28.201	28.961
Oasis Global Equity Fund Class B (US\$) Shares (Dist)	USD	29.644	28.128	28.831
Oasis Global Equity Fund Class B (US\$) Shares (Acc)	USD	31.580	29.592	30.532
Oasis Global Equity Fund Class C (US\$) Shares (Dist)	USD	29.735	28.209	28.915
Oasis Global Equity Fund Class D (US\$) Shares (Dist)	USD	29.428	27.889	28.613
Oasis Global Equity Fund Class E (GBP) Shares (Dist)	GBP	22.009	21.569	22.855
Oasis Global Equity Fund Class F (GBP) Shares (Dist)	GBP	22.016	21.576	22.862
Oasis Global Equity Fund Class F (GBP) Shares (Acc)	GBP	23.061	22.329	23.816
Oasis Crescent Global Short Term Income Fund Class A (US\$) Shares (Dist)	USD	0.988	0.988	0.986
Oasis Crescent Global Short Term Income Fund Class C (US\$) Shares (Dist)	USD	0.984	0.984	0.982
Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Dist)	GBP	0.748	0.772	0.797
Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Acc)	GBP	0.753	0.766	0.797
Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Dist)	USD	0.984	0.984	0.982
Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Acc)	USD	1.016	1.001	1.006

Historical total NAV		September	September	31 March
		2017	2016	2017
Oasis Global Equity Fund Class A (US\$) Shares (Dist)	USD	4 238 936	4 316 950	3 889 670
Oasis Global Equity Fund Class A (US\$) Shares (Acc)	USD	7 403	2 260	2 321
Oasis Global Equity Fund Class B (US\$) Shares (Dist)	USD	4 480 076	4 889 326	5 044 649
Oasis Global Equity Fund Class B (US\$) Shares (Acc)	USD	22 219 116	31 121 998	30 547 911
Oasis Global Equity Fund Class C (US\$) Shares (Dist)	USD	918 986	857 227	888 884
Oasis Global Equity Fund Class D (US\$) Shares (Dist)	USD	42 691 698	41 379 828	42 581 291
Oasis Global Equity Fund Class E (GBP) Shares (Dist)	GBP	22 736	9 458	10 087
Oasis Global Equity Fund Class F (GBP) Shares (Dist)	GBP	17 301	14 491	17 869
Oasis Global Equity Fund Class F (GBP) Shares (Acc)	GBP	49 239	56 227	50 453
Oasis Crescent Global Short Term Income Fund Class A (US\$) Shares (Dist)	USD	2 169 948	1 144 592	1 151 299
Oasis Crescent Global Short Term Income Fund Class C (US\$) Shares (Dist)	USD	13 771 277	15 283 215	16 038 575
Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Dist)	GBP	1 250 057	687 510	1 051 666
Oasis Crescent Global Short Term Income Fund Class F (GBP) Shares (Acc)	GBP	173 692	23 701	170 907
Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Dist)	USD	1 016	1 000	1 006
Oasis Crescent Global Short Term Income Fund Class F (USD) Shares (Acc)	USD	6 053	5 985	6 004

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

19. Net asset value per share (continued)

Net assets attributable to a holder of the redeemable participating preference shares represent a liability in the statement of financial position, carried at the redemption amount that would be payable at the statement of financial position date if the holder exercised the right to put the share back into the Company.

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

20. Taxation

The Company is domiciled in Ireland. The Company qualifies as an investment undertaking as defined in Section 739B of the Tax Consolidation Act and is therefore not chargeable to Irish tax on its income and gains.

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

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

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

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

21. Offsetting

The Company does not engage in offsetting. The Company did not offset any financial assets or financial liabilities during the 30 September 2017 period (31 March 2017: Nil)

22. Commitments and contingent liabilities

As at 30 September 2017, the Company did not have any significant commitments or contingent liabilities (31 March 2017: no commitments).

23. Subsequent events

There was no significant events post the period end of the Company.

24. Approval of financial statements

The financial statements were authorised for issue by the board of directors on 7 November 2017.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

SCHEDULE OF ASSETS - OASIS GLOBAL EQUITY FUND

Schedule of investments by geographic area

Transferable Securities admitted to official stock exchange listing

Country	Level	30 September 2017			31 March 2017		
		No. of shares	Market Value		No. of shares	Market Value	
			USD	% of net assets		USD	% of net assets
AUSTRIA			2 098 785	2.82%		2 051 305	2.48%
Mayr-Melnhof Karton AG	1	14 650	2 098 785	2.82%	17 570	2 051 305	2.48%
FRANCE			2 173 519	2.92%		2 055 495	2.48%
Total SA	1	40 529	2 173 519	2.92%	40 529	2 055 495	2.48%
GERMANY			1 873 037	2.52%		2 462 398	2.97%
Adidas AG	1	3 135	707 994	0.95%	6 120	1 166 898	1.41%
Bijou Brigitte Modi Access AG	1	3 570	229 219	0.31%	3 570	221 707	0.27%
Henkel KGAA	1	7 709	935 824	1.26%	9 602	1 073 793	1.30%
HONG KONG			1 350 975	1.82%		1 459 207	1.76%
China Mobile Ltd	1	133 336	1 350 975	1.82%	133 336	1 459 207	1.76%
ITALY			1 388 960	1.87%		847 153	1.02%
Yoox Net-A-Porter Group SpA	1	35 484	1 388 960	1.87%	35 484	847 153	1.02%
JAPAN			1 830 915	2.46%		1 824 366	2.20%
KDDI Corp	1	69 497	1 830 915	2.46%	69 497	1 824 366	2.20%
KOREA			2 042 128	2.75%		2 710 295	3.27%
Samsung Electronics Co Ltd	1	1 804	2 042 128	2.75%	2 954	2 710 295	3.27%
SOUTH AFRICA			2 138 426	2.88%		1 825 741	2.20%
Pallinghurst Resources Ltd	1	3 946 040	728 665	0.98%	1 340 837	425 145	0.51%
RCL Foods Ltd	1	1 251 554	1 409 762	1.90%	1 251 554	1 400 596	1.69%
UNITED KINGDOM			8 339 039	11.22%		11 296 750	13.63%
Barclays Plc	1	-	-	0.00%	356 637	1 006 633	1.21%
Connect Group Plc	1	648 820	877 723	1.18%	648 820	1 096 282	1.32%
Debenhams Plc	1	2 137 054	1 416 879	1.91%	2 137 054	1 457 752	1.76%
Gemfields Plc	1	-	-	0.00%	1 363 981	739 714	0.89%
Glaxosmithkline Ltd	1	57 505	1 146 480	1.54%	52 205	1 086 322	1.31%
HSBC Holdings plc	1	-	-	0.00%	192 068	1 567 612	1.89%
Kingfisher Plc	1	218 001	871 595	1.17%	218 001	891 412	1.08%
Persimmon Plc	1	20 966	725 077	0.98%	37 134	975 029	1.18%
Vodafone Group Plc	1	114 922	321 400	0.43%	191 961	500 904	0.60%
SPIRE HEALTHCARE GROUP	1	190 896	575 040	0.77%	-	-	0.00%
WH Smith Plc	1	88 840	2 404 844	3.24%	88 840	1 975 089	2.38%

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

SCHEDULE OF ASSETS - OASIS GLOBAL EQUITY FUND (continued)

Schedule of investments by geographic area (continued)

Transferable Securities admitted to official stock exchange listing (continued)

Country	30 September 2017			31 March 2017			
	Level	Market Value	% of net	Market Value	% of net		
	No. of shares	USD	assets	USD	assets		
UNITED STATES		40 641 007	54.69%	44 195 909	53.33%		
Apple Inc	1	10 146	1 563 702	2.10%	13 902	1 997 161	2.41%
DXC Technology Co	1	4 991	428 627	0.58%	-	-	0.00%
Cars.com Inc	1	25 868	688 347	0.93%	-	-	0.00%
AT & T Inc	1	66 056	2 587 414	3.48%	66 056	2 744 627	3.31%
Anthem Inc	1	9 382	1 781 454	2.40%	13 045	2 157 382	2.60%
Bed Bath and Beyond Inc	1	33 393	783 734	1.05%	33 393	1 317 688	1.59%
ChevronTexaco Corporation	1	14 213	1 670 028	2.25%	14 213	1 526 050	1.84%
Cisco Systems Inc	1	67 272	2 262 357	3.04%	74 178	2 507 216	3.03%
CVS Caremark Corporation	1	28 745	2 337 543	3.15%	21 831	1 713 734	2.07%
Exxon Mobil Corporation	1	10 075	825 949	1.11%	10 075	826 251	1.00%
Gannett Corporation	1	79 424	714 816	0.96%	79 424	665 573	0.80%
Gap Inc	1	61 121	1 804 903	2.43%	61 121	1 484 629	1.79%
Gazprom OAO ADR	1	114 806	481 037	0.65%	114 806	513 183	0.62%
GILEAD SCIENCES INC	1	2 188	177 272	0.24%	-	-	0.00%
Hewlett-Packard Enterprise	1	49 857	733 396	0.99%	58 108	1 377 160	1.66%
Hewlett-Packard Inc	1	25 085	500 697	0.67%	37 251	666 048	0.80%
IBM Corporation	1	15 854	2 300 098	3.10%	15 854	2 760 816	3.33%
Intel Corporation	1	17 392	662 287	0.89%	17 392	627 329	0.76%
Johnson & Johnson	1	24 783	3 222 038	4.34%	28 218	3 514 552	4.24%
MFGP US	1	6 846	218 387	0.29%	-	-	0.00%
Microsoft Corporation	1	36 899	2 748 607	3.70%	54 512	3 590 160	4.33%
Oracle Corporation	1	31 144	1 505 812	2.03%	45 143	2 013 829	2.43%
Pfizer Inc	1	84 104	3 002 513	4.04%	97 683	3 341 735	4.03%
Tegna Inc	1	77 605	1 034 475	1.39%	77 605	1 988 240	2.40%
United Health Group Inc	1	4 201	822 766	1.11%	6 932	1 136 917	1.37%
Verizon Communications	1	71 089	3 518 195	4.73%	71 089	3 465 589	4.18%
Walgreen Corporation	1	29 326	2 264 554	3.05%	27 213	2 260 040	2.73%
Total Listed Transferable Securities			63 876 790	85.96%		70 728 620	85.34%
Transferable Securities not admitted to official stock exchange listing							
AUSTRALIA			879 529	1.18%		879 529	1.06%
Jupiter Mines Ltd	3	5 863 526	879 529	1.18%	5 863 526	879 529	1.06%
SOUTH AFRICA			353 318	0.48%		1 413 272	1.71%
Sedibelo Platinum Mines Ltd	3	3 533 181	353 318	0.48%	3 533 181	1 413 272	1.71%
Total unlisted Transferable Securities			1 232 847	1.66%		2 292 801	2.77%

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

SCHEDULE OF ASSETS - OASIS GLOBAL EQUITY FUND (continued)

Schedule of investments by geographic area (continued)

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

Country	30 September 2017			31 March 2017			
	Level	Market Value		Market Value		% of net	
	No. of shares	USD	% of net assets	No. of shares	USD	assets	
IRELAND							
Oasis Crescent Global Income Fund	2	306 881	3 318 608	4.47%	403 206	4 317 929	5.21%
Oasis Crescent Global Property Equity Fund	2	172 721	1 702 686	2.29%	357 949	3 342 526	4.03%
Total Collective Investment Schemes (Undertaking for Collective Investment in Transferable Securities)			5 021 294	6.76%		7 660 455	9.24%
Cash at bank			4 151 912	5.59%		2 007 481	2.42%
Other assets and liabilities			31 013	0.04%		184 869	0.22%
Total Oasis Global Equity Fund			74 313 856	100.00%		82 874 226	100.00%

*Paramalat Finanziaria SPA declared bankruptcy and delisted in 2004 and is held at a nil value while undergoing liquidation.

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

SCHEDULE OF ASSETS - OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND

Schedule of investments by geographic area

Deposits by geographic area

	30 September 2017			31 March 2017		
	Maturity Date	Market Value USD	% of net assets	Maturity Date	Market Value USD	% of net assets
IRELAND		710,000	4.44%		1,206,786	6.46%
Barclays Bank Ireland plc	-	-	0.00%	18-Apr-17	251,409	1.34%
Barclays Bank Ireland plc	-	-	0.00%	27-Apr-17	251,682	1.35%
Barclays Bank Ireland plc	17-Nov-17	200,000	1.25%	17-Nov-17	200,000	1.07%
Barclays Bank Ireland plc	24-May-18	255,000	1.60%	-	-	0.00%
Ulster Bank Ireland Ltd	26-Apr-18	255,000	1.60%	-	-	0.00%
Ulster Bank Ireland Ltd	-	-	0.00%	25-Apr-17	251,829	1.35%
Ulster Bank Ireland Ltd	-	-	0.00%	25-May-17	251,866	1.35%
Abu Dhabi		1,508,000	9.44%		1,500,003	308.03%
National Bank of Abu Dhabi	21-Nov-17	250,000	1.56%	21-Nov-17	250,000	1.34%
National Bank of Abu Dhabi	21-Feb-18	250,000	1.56%	21-Feb-18	250,000	1.34%
National Bank of Abu Dhabi	22-Mar-18	250,000	1.56%	22-Mar-18	250,000	1.34%
National Bank of Abu Dhabi	14-Dec-17	250,000	1.56%	14-Dec-17	250,000	1.34%
National Bank of Abu Dhabi	26-Apr-18	255,000	1.60%	15-Dec-17	250,001	101.34%
National Bank of Abu Dhabi	31-May-18	253,000	1.58%	16-Dec-17	250,002	201.34%
UNITED KINGDOM		3,766,303	23.58%		3,237,081	17.27%
AlRayan Bank	-	1	0.00%	08-Aug-17	253,323	1.35%
AlRayan Bank	-	-	0.00%	18-Aug-17	253,304	1.35%
AlRayan Bank	-	-	0.00%	07-Sep-17	233,375	1.25%
AlRayan Bank	30-Nov-17	253,422	1.59%	30-Nov-17	253,422	1.35%
AlRayan Bank	20-Apr-18	254,000	1.59%	-	-	0.00%
AlRayan Bank	10-May-18	257,000	1.61%	-	-	0.00%
AlRayan Bank	08-Aug-18	256,533	1.61%	-	-	0.00%
AlRayan Bank	17-Aug-18	256,514	1.61%	-	-	0.00%
AlRayan Bank	07-Sep-18	236,332	1.48%	-	-	0.00%
BLME plc	-	-	0.00%	09-May-17	253,186	1.35%
BLME plc	-	-	0.00%	16-May-17	253,195	1.35%
BLME plc	-	-	0.00%	12-Jun-17	253,033	1.35%
BLME plc	16-May-18	257,045	1.61%	-	-	0.00%
BLME plc	12-Jun-18	256,903	1.61%	-	-	0.00%
FirstRand Bank	-	-	0.00%	-	-	0.00%
FirstRand Bank	24-Nov-17	200,000	1.25%	24-Nov-17	200,000	1.07%
Qatar Islamic Bank	09-Jan-18	256,916	1.61%	09-Jan-18	256,916	1.37%
Qatar Islamic Bank	06-Feb-18	256,780	1.61%	06-Feb-18	256,780	1.37%
Qatar Islamic Bank	21-Feb-18	256,770	1.61%	21-Feb-18	256,770	1.37%
Qatar Islamic Bank	08-Mar-18	256,887	1.61%	08-Mar-18	256,887	1.37%
Qatar Islamic Bank	29-Mar-18	256,890	1.61%	29-Mar-18	256,890	1.37%
Qatar Islamic Bank	05-Apr-18	254,309	1.59%	-	-	0.00%

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

SCHEDULE OF ASSETS - OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND (continued)

Schedule of investments by geographic area (continued)

Deposits by geographic area (Continued)

Level	30 September 2017			31 March 2017		
	Maturity Date	Market Value		Maturity Date	Market Value	
		USD	% of net assets		USD	% of net assets
UNITED KINGDOM (Continued)		1 513 281	8.03%		2 010 865	10.78%
Qatar Islamic Bank	-	-	0.00%	05-Apr-17	250 000	1.34%
CIMB Bank Berhard	-	-	0.00%	07-Apr-17	251 648	1.35%
CIMB Bank Berhard	-	-	0.00%	31-May-17	251 661	1.35%
CIMB Bank Berhard	-	-	0.00%	10-Jul-17	251 652	1.35%
CIMB Bank Berhard	00-Jan-00	-	0.00%	30-Jun-17	251 770	1.35%
CIMB Bank Berhard	-	-	0.00%	42 933	246 743	1.32%
CIMB Bank Berhard	26-Feb-18	253 689	1.35%	43 157	253 689	1.36%
CIMB Bank Berhard	15-Mar-18	253 702	1.35%	43 174	253 702	1.36%
CIMB Bank Berhard	12-Apr-18	250 000	1.33%	-	-	0.00%
CIMB Bank Berhard	10-Jul-18	253 576	1.35%	-	-	0.00%
CIMB Bank Berhard	17-Jul-18	248 630	1.32%	-	-	0.00%
CIMB Bank Berhard	29-Jun-18	253 684	1.35%	-	-	0.00%
Total United Kingdom deposits		5 279 584	28.03%		5 247 946	28.05%
SOUTH AFRICA		-	0.00%		238 929	1.28%
ABSA Bank Ltd.	-	-	0.00%	08-Jun-17	238 929	1.28%
Transferable Securities admitted to official stock exchange listing						
MALAYSIA		1 800 558	9.56%		1 802 988	9.64%
International Islamic Liquidity Management	1	1 800 000	9.56%	-	-	0.00%
International Islamic Liquidity Management	1	-	0.00%	1 800 000	1 802 988	9.64%
SOUTH AFRICA		1 635 520	8.68%		1 123 815	6.01%
ZAR Sovereign Sukuk	1	1 600 000	8.68%	1 100 000	1 123 815	6.01%
TURKEY		1 096 190	5.82%		1 088 379	5.82%
KT 2021		300 000	1.66%	300 000	308 514	1.65%
Hazine Mustesarligi Varlik Sukuk 26032018	1	782 000	4.16%	782 000	779 865	4.17%
OTHER - INTERNATIONAL		5 616 623	29.82%		5 858 594	31.33%
DP World Sukuk Ltd	1	-	0.00%	1 540 000	1 559 404	8.34%
DEWA Sukuk 2013 Ltd	1	700 000	3.74%	-	-	0.00%
IFC Sukuk Corporation	1	2 650 000	14.07%	2 650 000	2 650 000	14.17%
Investment Corporation of Dubai	1	200 000	1.07%	200 000	201 524	1.08%
PERUSAHAAN 6.125 15032019	1	1 000 000	5.63%	-	-	0.00%
Islamic Development Bank Trust 26062017	1	-	0.00%	1 447 000	1 447 666	7.74%
Islamic Development Bank Trust	1	1 000 000	5.31%	-	-	0.00%
Total Listed Transferable Securities		10 148 891	53.88%		9 873 776	52.80%
Cash at bank		1 104 536	5.86%		1 034 618	5.51%
Other assets and liabilities		85 396	0.45%		101 205	0.54%
Total Oasis Crescent Global Short Term Income Fund		18 836 407	100.00%		18 703 260	100.00%

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

Deposits by geographic area (Continued)

STATEMENT OF CHANGES IN COMPOSITION OF THE PORTFOLIO (Unaudited)

OASIS GLOBAL EQUITY FUND

Major purchases (being the 20 largest in the year)		Major sales (being the 20 largest in the year)	
	US\$		US\$
1 Pfizer Inc	2 928 671	Pfizer Inc	3 166 573
2 CVS CAREMARK CORP	540 868	SAMSUNG ELECTR-GDR	1 235 951
3 OASIS CRESCENT GLOBAL INCOME FUND	67 907	Microsoft Corporation	1 264 368
4 Oasis Crescent Global Prop Equity Fund - Class C	63 914	APPLE INC	572 758
5		OASIS CRESCENT GLOBAL INCOME FUND	50 000

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

OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND

Major purchases (being the 20 largest in the year)		Major sales (being the 20 largest in the year)	
1 MODEL: MMI MODEL FIXED DEPOSITS USD	4 052 527	MODEL: MMI MODEL FIXED DEPOSITS USD	4 009 673
2 INTL ISLAMIC LIQUIDITY 1.4404 15082017 CORP	1 800 000	INTL ISLAMIC LIQUIDITY 1.379 22052017CORP	1 800 000
3 ISDB 1.8125 06032019	999 380	ISDB 1.357 26062017	1 447 000
4 DEWA SUKUK 2013 LTD	705 621	MURABAHA	247 849

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

Oasis Global Investment Fund (Ireland) plc

Interim Report and Financial Statements (Unaudited)

Period Ended 30 September 2017

TER (TOTAL EXPENSE RATIO) OF THE SUB-FUNDS OF OASIS GLOBAL INVESTMENT FUND (IRELAND) PLC

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, admin costs, custody fees, trustee fees, audit fees, bank charges and taxes.

TER AS AT 30/09/2017	TER excluding Performance Fee	Performance Fee	Total TER
OASIS GLOBAL EQUITY FUND	1.55	0.02	1.57
OASIS CRESCENT GLOBAL SHORT TERM INCOME FUND	0.17	0.00	0.17