

**RUBRICS GLOBAL UCITS FUNDS PLC**

**(An Open-Ended Variable Capital Umbrella Investment Company  
with Segregated Liability between Sub-Funds)**

**CONDENSED INTERIM REPORT AND UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2022**

**Note for investors in Germany: No notification pursuant to Section 310 of the German Capital Investment Code (Kapitalanlagegesetzbuch – KAGB) has been filed for the following Sub-Funds and the shares in these Sub-Funds must not be marketed to investors in the Federal Republic Of Germany: Rubrics Global Credit UCITS Fund, Rubrics India Fixed Income UCITS Fund, Q Rubrics India Fixed Income UCITS Fund and Rubrics Enhanced Yield UCITS Fund.**

**Important information for Swiss investors: the Sub-Fund “Rubrics Enhanced Yield UCITS Fund” is not and is not expected to be registered in Switzerland.**

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## RUBRICS GLOBAL UCITS FUNDS PLC

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### General Information

#### Directors

John Fitzpatrick\* (Irish) (Chairman)  
Carol Mahon\* (Irish)  
Caitriona O'Malley\*\* (Irish)

#### Manager

Carne Global Fund Managers (Ireland) Limited  
2<sup>nd</sup> Floor  
Block E, Iveagh Court  
Harcourt Road  
Dublin 2  
Ireland

#### Administrator

BNY Mellon Fund Services (Ireland) Designated Activity Company  
One Dockland Central  
Guild Street  
IFSC  
Dublin 1  
Ireland

#### Company Secretary and Registered Address

Carne Global Financial Services Limited  
2<sup>nd</sup> Floor  
Block E, Iveagh Court  
Harcourt Road  
Dublin 2  
Ireland

#### Independent Auditors

Deloitte Ireland LLP  
Chartered Accountants & Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2  
Ireland

#### Sub-Investment Manager of Q Rubrics India Fixed Income UCITS Fund<sup>^</sup>

(Up to 27 November 2020)  
Quantum Advisors Private Limited  
503, Regent Chambers  
5th Floor, Nariman Point  
Mumbai - 400 021  
India

#### Investment Manager

Rubrics Asset Management (Ireland) Limited  
5 George's Dock  
IFSC  
Dublin 1  
Ireland

#### Depository

The Bank of New York Mellon SA/NV, Dublin Branch  
Riverside II  
Sir John Rogerson's Quay  
Grand Canal Dock  
Dublin 2  
Ireland

#### Legal Advisers

Dillon Eustace  
33 Sir John Rogerson's Quay  
Dublin 2  
Ireland

#### Listing Sponsor

Davy  
Davy House  
49 Dawson Street  
Dublin 2  
Ireland

#### Money Laundering Reporting Officer

David Burke  
Rubrics Asset Management (Ireland) Limited  
5 George's Dock  
IFSC  
Dublin 1  
Ireland

Registered Number: 426263

\* Independent non-executive Director

\*\* Non-executive Director connected with Investment Manager

<sup>^</sup> Q Rubrics India Fixed Income UCITS Fund and its subsidiary, Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

**Investment Manager's Report  
For the financial period ended 30 September 2022**

While the Ukraine conflict continued through April, markets were in truth driven more by inflationary concerns and the subsequent impact on interest rates, longer term bond yields and ultimately growth. Yields continued to march higher and Jerome Powell effectively condoned the market pricing for a 50bp hike in May. The market continued to price in an aggressive path for rate hikes, with quantitative tightening expected to be announced at the May Federal Reserve meeting and to commence soon after. Markets were pricing around 250bp of Fed hikes by the end of the year, up from 200bp at the end of March. Similarly in Europe, the market had priced almost 90bp of hikes by year end, up from 55bp at the end of March. The ECB meeting in April didn't offer much new on the policy front, with asset purchases due to end and rates to move higher soon after. Inflation prints provided justification for the more hawkish pricing, as Eurozone CPI came in at 7.5% and US CPI at 8.5%. Those predicting that such aggressive tightening of monetary policy combined with inflationary pressures would slow down economic activity so much that there was a significant risk of recession were given a supportive data point as US GDP printed in negative territory, -1.4% for the first quarter.

US 10y yields were higher by 59bp and German 10y yields were 39bp higher. Curves paused recent flattening trends and were somewhat steeper on the month. US equities fell as the prospect of tighter monetary policy weighed on risk assets. The S&P 500 was 8.8% lower whereas in Germany the DAX was down by just 2.2%. The UK's FTSE 100 benefited from a weaker GBP and rose 0.4% on the month. The other major theme of the month was the stronger USD, with the DXY rising by 4.7%. The very hawkish outlook for the Federal Reserve compared to central banks such as the ECB or the Bank of Japan drove this USD strength. That included a 6.6% drop in the Japanese Yen, ending the month just below 130, at levels not seen since 2002. The EUR traded down to a 1.05 handle, levels not seen since 2017. Oil rose by 4.4% as the concern over future demand, to some extent driven by COVID lockdowns in China, offset the supply concerns from Russia's invasion of Ukraine. The impact of inflation and tighter monetary policy were top of the agenda for investor positioning.

US yields won a bit of a reprieve in May as 10y yields moved lower for the first time since November of last year. The Federal Reserve delivered its anticipated 50bp rate hike early in the month and yields peaked shortly thereafter, topping out close to the highs from 2018. While US CPI printed higher than expectations, inflation expectations came down as breakevens fell over the month. The market began to price in fewer rate hikes as the Fed's Bostic said that it may be appropriate to pause come September. There were also rising concerns over the outlook for growth, which contributed to the easing of rate hike pricing. In contrast to the easing of rate hike expectations in the US, Europe took a more hawkish turn as continued high inflation readings and some hawkish statements from the ECB led to an increase in rate hike pricing in Europe. Christine Lagarde took the unusual step of essentially pre-announcing ECB policy. Asset purchases were expected to end in June and the ECB was expected to hike by 25bp in July and September. It was also clear from other ECB speakers that there were several more hawkish members who would have been happy to begin hiking in June and to hike in 50bp increments. The most recent CPI readings were 8.3% for the US and 8.1% for Europe so it was right that the debate was over the pace of hikes rather than whether to hike. The open question remained whether central banks could tighten financial conditions enough to bring down inflation without causing a recession.

Over the course of the month US 10y yields were 9bp lower at 2.84% and German 10y yields were 18bp higher at 1.12%. The S&P 500 was unchanged and the German DAX was higher by 2.1%. The UK's FTSE 100 was higher by 0.8%. The USD retraced some of its recent strength, with the DXY falling by 1.2%. Oil was higher by 9.5% as the EU continued to search for ways to ban Russian oil imports, eventually agreeing on a ban on seaborne imports but allowing an exemption for imports via pipeline. The conflict in Ukraine continued with Ukrainian forces beginning to suffer severe losses in the east of the country but the overall conflict losing some of its headline space. The COVID restrictions in China were a concern for the growth and inflation outlooks, but restrictions began to ease towards the end of the month. Monetary policy and inflation remain the top focus for investors and there was additional uncertainty with the Federal Reserve's Quantitative Tightening program due to begin in June.

Volatility picked up in June as the higher than expected US CPI print, a 75bp hike and some hawkish talk from the ECB sent yields higher. Markets priced in ever more aggressive rate hikes as central banks were deemed to be behind the curve and playing catch-up. The US CPI print at 8.6% a few days ahead of the Federal Reserve meeting prompted a leak to the press that a 75bp hike was under consideration and Powell duly delivered. The ECB confirmed the end of asset purchases and its intention to hike at upcoming meetings. The front end of the rates market ran with the idea of a much more aggressive hiking cycle and yields moved rapidly higher – at one stage the US 2y yield was 90bp higher from the end of May. In Europe the prospect of tighter monetary policy weighed heavily on the Italian bond market, with 10y Italian yields over 100bp higher at one point. This prompted an emergency ECB meeting where Lagarde reassured the market that the ECB would not allow the Eurozone bond market to become fragmented through excessive spread widening. The exact form of the ECB's new tool to contain market spreads was as yet unknown, but the mere prospect of its existence helped Italian spreads to recover. Over the second half of June the implications of an aggressive rate hiking cycle on the economy were further assessed, and more and more analysts increased their recession probabilities. The more extreme elements of rate hike pricing eased off and markets began to price rate cuts in response to recession caused by the aggressive rate hikes. As PMI survey data amongst other data started to show weakness towards the end of the month yields declined and the month on month change was relatively modest in the end.

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### Investment Manager's Report (continued) For the financial period ended 30 September 2022 (continued)

US 10y yields were 17bp higher at 3.01% and German 10y yields were 21bp higher at 1.34%. Equities were lower as neither sharply higher bond yields nor an imminent recession are positive for the equity outlook. The S&P 500 was 8.4% lower and the German DAX was down 11.2%. The UK's FTSE 100 fared relatively better with the weakness in the pound, falling by 5.8%. The USD was higher by 2.9% as measured by the DXY and oil fell by 7.8% as the demand outlook worsened on recessionary fears. Recession appeared to be a matter of when not if and the market was trying to price how many rate hikes central banks would be able to get in before they must ease off. Inflation however had not disappeared and the risk of stagflation was a real concern for markets.

Rate hikes from major central banks continued in July as the Federal Reserve delivered another 75bp rate hike and the ECB surprised on the hawkish side and hiked by 50bp instead of the more widely expected 25bp hike. Higher than expected CPI readings in both the US and the Eurozone provided justification for the hawkish actions from central banks. Despite the interest rate hikes, the bond market rallied in July to deliver some of the biggest shifts lower in yields since the pandemic. US 10y yields were 36bp lower to 2.65% and German yields rallied even further, declining by 52bp to 0.82%. The softening of economic data and the expectation that global growth will slow in response to tighter monetary policy were cited as reasons for the bond market rally. There was also an additional source of geopolitical volatility as the leader of the US House of Representatives scheduled a trip to Taiwan for early August, much to the annoyance of the Chinese government. Markets jumped on any perceived dovish element from the Federal Reserve and ECB meetings. Powell's view that US rates were close to a neutral policy setting was taken to indicate a pivot in Federal Reserve thinking about the direction of monetary policy. The market was then pricing for US rates to peak at 3.5% and for cuts to begin in early 2023. Similarly in Europe, Lagarde's statement that the steeper pace of rate hikes doesn't necessarily mean a higher terminal rate was taken as a dovish slant. Italy provided further volatility in Europe as Draghi's government lost support and the country faced elections.

Economic data in the form of weak PMIs in Europe and a second consecutive quarter of negative GDP growth in the US lead analysts to conclude that recession was on the cards if not already happening. In addition, the ability of Russia to disrupt gas supplies to Europe, and Germany in particular, over the winter was in focus once again as the Nordstream pipeline shut for maintenance with some uncertainty over its reopening. Equities were broadly higher in July although Chinese equities were lower as concerns over the economic outlook weighed on the market. Elsewhere the prospect of less hawkish central bankers outweighed the impact of the impending slowdown to help equities rise. The S&P 500 gained 9.1% and the German Dax rose by 5.5%. The DXY rose by 1.2% as the fall in US yields wasn't enough to offset the decline in other currencies, notably the 2.5% fall in the EUR. Oil fell by 6.8% as many commodities continued to retreat from highs. Markets were taking an optimistic view of how the inflation versus growth dynamic would play out – the idea that central banks would be able to navigate a path to lower inflation without a slowdown severe enough to dent risk assets significantly required a great deal of faith in their ability to contain inflation quickly or lose their stomach for the fight.

Yields marched steadily higher throughout August as the market reassessed its view that there had been some kind of pivot from the Federal Reserve at the July press conference. Although inflation did show some signs of having peaked, with US CPI, PPI and PCE all coming in lower than expected and down on the prior month's readings, markets priced in more rate hikes as Fed speakers all sounded more hawkish and less inclined to pivot to easier policy. Powell capped it off towards the end of the month with a short presentation at the Jackson Hole symposium which left the market in no doubt that the Fed would remain hawkish in response to elevated inflation. Employment data was also stronger which gave the move more impetus as a tight labour market would require even tighter monetary policy to bring inflation under control. The rates market was pricing a Fed Funds rate as low as 3.2% by March 2023 at the beginning of August, which rose to 3.9% at the end of the month. The move higher in yields was not confined to the US, as higher inflation prints in the UK and Europe combined with a squeeze on natural gas prices saw market yields move higher in response as central banks were pressured into maintaining a more hawkish stance. The Bank of England hiked by 50bp early in the month and the ECB followed up its 50bp July hike with suggestions that it may hike by 75bp in September. While the energy price squeeze in Europe and prospect of tighter monetary policy led many to predict recession had already arrived, the data in the US held up reasonably well, suggesting the recession might not arrive until 2023. This put even more pressure on the Fed to tighten policy to bring inflation back towards target.

US 10y yields were 54bp higher on the month to 3.19% and German 10y yields moved by 72bp to 1.54%. Curves were also flatter as the front end priced in more rate hikes. Equities fell on a combination of economic outlook and expectations of tighter policy. The S&P 500 fell by 4.2% while the German Dax was 4.8% lower. The USD gained on higher US rates, with the EUR trading below parity before ending the month down 1.6% and just above 1.00. GBP was down 4.5% and the JPY was weaker by 4.3% and approached the 140 level. Oil was lower by 9.2% as the prospect of a global slowdown sent prices lower, despite the ongoing supply concerns. Markets were trying to balance the relatively resilient economic performance with the impact of ever tightening monetary policy. Central banks shifted even more firmly onto the hawkish side and the tighter financial conditions required to bring inflation under control made for an uncertain outlook for risk assets.

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### Investment Manager's Report (continued)

#### For the financial period ended 30 September 2022 (continued)

The move higher in yields that started in early August continued right the way through September, only relenting in the last few days of the month. The headline inflation rate in the US came in higher than expected, but lower than the previous month. The concerning point for the Fed was that core inflation levels ticked higher from the prior reading. Other measures of sticky inflation and trimmed mean measures all indicated that the scope of inflation was broadening rather than retreating, giving the Fed even more work to do. In Europe inflation came in ahead of expectations and headline CPI hit 10% for the Eurozone, once again driven by energy prices. The Fed and the ECB hiked interest rates by 75bp as expected while the Bank of England stuck with a 50bp hike. The market continued to price ever increasing interest rate hikes, with pricing for the Fed Funds rate getting as high as 4.75% after the Fed meeting before declining to 4.45% by the end of the month. Economic data held up reasonably well in the US in September, with the higher unemployment rate and retail sales the notable weak points. The UK threw a cat among the pigeons as the "mini-budget" which involved tax cuts funded by significant additional borrowing sent the gilt and sterling markets into a panic. Sterling set a new record low against the USD while 30y gilt yields spiked to 5%, having started the month just above 3%. This sharp move in long dated gilt yields caused margin call problems for LDI pension funds, which were so severe that the Bank of England was forced to intervene with asset purchases to stabilise the market. This was not the reaction the new UK government wanted, and the result was an erosion of faith in UK institutional stability and the ability of the new government to enact its policy plans. UK assets recovered post the intervention, but gilt market volatility remains elevated as the additional borrowing plans remained in place.

US 10y yields moved 64bp higher to 3.83% in September, with 10y German bunds having a similar move of 57bp to 2.11%. Gilts were the biggest mover with 10y yields rising by 129bp to 4.09%. US curves were flatter as more hikes were priced into the front end. Risk assets started to move lower after the US CPI print and trended down for the rest of the month. The S&P was 9.3% lower over the month, with the German DAX falling by 5.6% and the UK's FTSE 100 lower by 5.4%. The USD was strong with the DXY index hitting a two-decade high before ending the month off the highs but still up 3.1%. Oil fell substantially as the outlook for global growth darkened and it ended September below \$80, closing a month below that level for the first time in 2022. Significant additional monetary tightening was now priced in for the market and the impact of tighter financial conditions on economic activity was a key focus.

#### Rubrics Global Fixed Income UCITS Fund

##### Sub-Fund Performance

Rubrics Global Fixed Income (UCITS) Fund (Class A USD) returned -4.71% in the six months to 30 September 2022. The Sub-Fund's reference index, the Bloomberg Barclays Global-Aggregate Total Return Index (USD Hedged), returned -7.49% over the same period.

##### VaR Analysis

As of 30 September 2022, portfolio VaR (based on 99% probability over a one month period) was 2.91%. That is to say that over a one month time horizon we would not expect losses to exceed 2.91% ninety-nine times out of a hundred.

#### Rubrics Global Credit UCITS Fund

##### Sub-Fund Performance

Rubrics Global Credit UCITS Fund (Class A USD) returned -6.07% in the six months to 30 September 2022. By the way of comparison, the Sub-Fund's reference index, (SOFR + 2.5%) returned +1.99% over the same period.

##### VaR Analysis

As of 30 September 2022, portfolio VaR (based on 99% probability over a one month period) was 2.92%. That is to say that over a one month time horizon we would not expect losses to exceed 2.92% ninety-nine times out of a hundred.

#### Rubrics Emerging Markets Fixed Income UCITS Fund

##### Sub-Fund Performance

Rubrics Emerging Markets Fixed Income UCITS Fund (Class A USD) returned -5.08% in the six months to 30 September 2022. The Sub-Fund's reference index, being comprised of 50% of the Bloomberg Barclays EM Local Currency Liquid Govt Index (local currency) and 50% of the Bloomberg Barclays EM USD Aggregate Total Return Index (hard currency), returned -12.97% over the same period.

##### VaR Analysis

As of 30 September 2022, portfolio VaR (based on 99% probability over a one month period) was 2.39%. That is to say that over a one month time horizon we would not expect losses to exceed 2.39% ninety-nine times out of a hundred.

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**Investment Manager's Report (continued)  
For the financial period ended 30 September 2022 (continued)**

**Rubrics Enhanced Yield UCITS Fund\***

**Sub-Fund Performance**

Rubrics Enhanced Yield (UCITS) Fund (Class D USD) returned -5.00% in the period to 30 September 2022. The Sub-Fund's reference index, the Bloomberg Barclays Global-Aggregate Total Return Index (USD Hedged), returned -9.89% over the same period.

**VaR Analysis**

As of 30 September 2021, portfolio VaR (based on 99% probability over a one month period) was 2.82%. That is to say that over a one month time horizon we would not expect losses to exceed 2.82% ninety-nine times out of a hundred.

\*Period 01 June 2022 to 30 September 2022 used for this Sub-Fund given inception date of 01 June 2022.

**Rubrics Asset Management (Ireland) Limited  
October 2022**

**RUBRICS GLOBAL UCITS FUNDS PLC**  
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**Consolidated Statement of Financial Position as at 30 September 2022 (Unaudited)**

		<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Rubrics Enhanced Yield UCITS Fund<sup>^^</sup> US\$</b>	<b>Total Consolidated* US\$</b>
<b>Assets</b>	<b>Notes</b>							
Cash and cash equivalents		8,915,428	9,497,390	564,222	43,292	8,184	1,764,257	20,792,773
Financial assets at fair value through profit or loss	3	228,774,971	359,013,586	5,201,627	–	–	39,198,675	608,739,306
Subscriptions receivable		173,922	10,154,702	–	–	–	–	10,328,624
Receivable for investments sold		–	–	–	–	–	148,125	148,125
Interest receivable		1,481,078	3,451,404	45,130	–	–	478,129	5,455,741
Other receivables		18,312	1,548	33	–	–	18,578	38,471
<b>Total assets</b>		<b>239,363,711</b>	<b>382,118,630</b>	<b>5,811,012</b>	<b>43,292</b>	<b>8,184</b>	<b>41,607,764</b>	<b>645,503,040</b>
<b>Liabilities</b>								
Financial liabilities at fair value through profit or loss	3	(2,431,858)	(3,996,362)	(77,909)	–	–	(15,704)	(6,521,833)
Redemptions payable		(250,699)	(1,248,234)	–	–	–	–	(1,498,933)
Payable for investments purchased		–	(266,238)	–	–	–	–	(266,238)
Management fees		(3,139)	(5,420)	(81)	–	–	(609)	(9,249)
Investment management fees		(153,400)	(206,430)	(3,258)	–	–	(41,599)	(404,687)
Administration fees		(100,021)	(172,664)	(12,070)	–	–	(13,879)	(298,634)
Depositary fees		(35,188)	(58,173)	(5,752)	–	–	(6,039)	(105,152)
Legal fees		(7,106)	(18,068)	(263)	–	–	(2,320)	(27,757)
Audit fees		(17,384)	(18,889)	(385)	–	–	(1,148)	(37,806)
Consultancy fees		(36,509)	(29,860)	(4,714)	–	–	(141)	(71,224)
Regulatory fees		(55,359)	(22,256)	(6,340)	–	–	(1,258)	(85,213)
Other accrued expenses	5	(24,389)	(32,037)	(399)	(43,292)	(8,184)	(1,209)	(109,510)
<b>Total liabilities (excluding net assets attributable to holders of redeemable shares)</b>		<b>(3,115,052)</b>	<b>(6,074,631)</b>	<b>(111,171)</b>	<b>(43,292)</b>	<b>(8,184)</b>	<b>(83,906)</b>	<b>(9,436,236)</b>
<b>Net assets attributable to holders of redeemable shares</b>		<b>236,248,659</b>	<b>376,043,999</b>	<b>5,699,841</b>	<b>–</b>	<b>–</b>	<b>41,523,858</b>	<b>636,066,804</b>

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

<sup>^^</sup> Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

\* The Consolidated Statement of Financial Position includes the assets and liabilities of IFI Rubrics Limited and Q IFI Rubrics Limited, subsidiaries of Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund, respectively. The consolidated total excludes transactions between Sub-Funds.

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

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**Consolidated Statement of Financial Position as at 30 September 2022 (Unaudited) (continued)**

	Rubrics Global Fixed Income UCITS Fund	Rubrics Global Credit UCITS Fund	Rubrics Emerging Markets Fixed Income UCITS Fund	Rubrics India Fixed Income UCITS Fund <sup>^</sup>	Q Rubrics India Fixed Income UCITS Fund <sup>^</sup>	Rubrics Enhanced Yield UCITS Fund <sup>^^</sup>
<b>Number of shares in issue</b>						
Class A	888,802	11,487,253	15,886	–	–	–
Class AC	22,327	–	–	–	–	–
Class B (Hedged)	228,030	4,620,522	19,684	–	–	–
Class BC (Hedged)	49,290	–	–	–	–	–
Class C (Hedged)	29,746	907,591	1,100	–	–	–
Class D	24,862	3,301,635	4,278	–	–	4,203,530
Class DD	–	–	–	–	–	168,466
Class E (Hedged)	250,732	1,212,852	9,528	–	–	–
Class F (Hedged)	617	322,936	465	–	–	–
Class G (Hedged)	56,176	81,711	–	–	–	–
Class H (Hedged)	61,127	444,338	1,440	–	–	–
Class I	–	2,078,822	–	–	–	–
Class ID	–	608,885	–	–	–	–
Class J (Hedged)	–	781,773	–	–	–	–
Class K (Hedged)	–	784,668	–	–	–	–
Class KD (Hedged)	–	8,714	–	–	–	–
Class L (Hedged)	–	792,783	–	–	–	–
Class PA	1	250	–	–	–	–
Class PB (Hedged)	5,488	250	–	–	–	–
Class PC (Hedged)	1	250	–	–	–	–
Class PD	846	250	–	–	–	–
Class PE (Hedged)	791	250	–	–	–	–
Class PF (Hedged)	1	250	–	–	–	–
Class PG (Hedged)	6,001	250	–	–	–	–
Class PH (Hedged)	1	250	–	–	–	–
<b>Net asset value per share</b>						
Class A	\$167.18	\$16.34	\$130.11	–	–	–
Class AC	\$91.90	–	–	–	–	–
Class B (Hedged)	€143.67	€10.74	€97.41	–	–	–
Class BC (Hedged)	€92.97	–	–	–	–	–
Class C (Hedged)	£161.22	£11.54	£99.14	–	–	–
Class D	\$127.79	\$15.29	\$117.95	–	–	\$9.50
Class DD	–	–	–	–	–	\$9.38
Class E (Hedged)	€113.05	€13.12	€100.86	–	–	–
Class F (Hedged)	£112.03	£14.52	£111.92	–	–	–
Class G (Hedged)	F95.44	F9.40	–	–	–	–
Class H (Hedged)	F96.64	F9.52	F88.08	–	–	–
Class I	–	\$10.90	–	–	–	–
Class ID	–	\$8.90	–	–	–	–
Class J (Hedged)	–	€9.32	–	–	–	–
Class K (Hedged)	–	£10.16	–	–	–	–
Class KD (Hedged)	–	£8.91	–	–	–	–
Class L (Hedged)	–	F9.18	–	–	–	–
Class PA	\$95.92	\$10.84	–	–	–	–
Class PB (Hedged)	€93.22	€9.66	–	–	–	–
Class PC (Hedged)	£94.88	£10.17	–	–	–	–
Class PD	\$92.13	\$10.40	–	–	–	–
Class PE (Hedged)	€88.79	€9.27	–	–	–	–
Class PF (Hedged)	£94.88	£9.75	–	–	–	–
Class PG (Hedged)	F89.96	F9.49	–	–	–	–
Class PH (Hedged)	F92.25	F9.11	–	–	–	–

<sup>^</sup>Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund ceased trading on 27 November 2020.

<sup>^^</sup>Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

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

**RUBRICS GLOBAL UCITS FUNDS PLC**  
(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Consolidated Statement of Financial Position as at 31 March 2022 (Audited)**

		<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Total Consolidated<sup>*</sup> US\$</b>
<b>Assets</b>	<b>Notes</b>						
Cash and cash equivalents		10,999,957	11,985,386	296,566	44,308	9,171	23,335,388
Cash collateral pledged		–	10,000,000	–	–	–	10,000,000
Financial assets at fair value through profit or loss	3	273,108,372	425,119,674	6,261,184	–	–	676,521,743
Subscriptions receivable		82,522	478,001	–	–	–	560,523
Receivable for investments sold		–	3,243,558	–	–	–	3,243,558
Interest receivable		1,543,099	6,128,801	47,766	–	–	7,719,666
Other receivables		19,381	8,453	138	–	–	27,972
<b>Total assets</b>		<b>285,753,331</b>	<b>456,963,873</b>	<b>6,605,654</b>	<b>44,308</b>	<b>9,171</b>	<b>721,408,850</b>
<b>Liabilities</b>							
Financial liabilities at fair value through profit or loss	3	(213,418)	(2,309,652)	(3,659)	–	–	(2,526,729)
Redemptions payable		(188,472)	(1,639,973)	(66,261)	(23)	–	(1,894,729)
Payable for investments purchased		–	(3,971,398)	–	–	–	(3,971,398)
Management fees		(3,840)	(6,761)	(97)	–	–	(10,698)
Investment management fees		(188,402)	(259,700)	(4,096)	–	–	(452,198)
Administration fees		(51,828)	(80,426)	(5,304)	–	–	(137,558)
Depository fees		(18,150)	(29,212)	(3,396)	–	–	(50,758)
Legal fees		(2,939)	(14,513)	(229)	–	–	(17,681)
Audit fees		(27,881)	(35,113)	(608)	–	–	(63,602)
Consultancy fees		(29,244)	(18,339)	(4,522)	–	–	(52,105)
Regulatory fees		(38,587)	–	(4,570)	–	–	(43,157)
Other accrued expenses	5	(17,308)	(15,701)	(448)	(44,285)	(9,171)	(86,913)
<b>Total liabilities (excluding net assets attributable to holders of redeemable shares)</b>		<b>(780,069)</b>	<b>(8,380,788)</b>	<b>(93,190)</b>	<b>(44,308)</b>	<b>(9,171)</b>	<b>(9,307,526)</b>
<b>Net assets attributable to holders of redeemable shares</b>		<b>284,973,262</b>	<b>448,583,085</b>	<b>6,512,464</b>	<b>–</b>	<b>–</b>	<b>712,101,324</b>

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

<sup>\*</sup> The Consolidated Statement of Financial Position includes the assets and liabilities of IFI Rubrics Limited and Q IFI Rubrics Limited, subsidiaries of Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund, respectively. The consolidated total excludes transactions between Sub-Funds.

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

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Consolidated Statement of Financial Position as at 31 March 2022 (Audited) (continued)**

	<b>Rubrics Global Fixed Income UCITS Fund</b>	<b>Rubrics Global Credit UCITS Fund</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>^</sup></b>	<b>Q Rubrics India Fixed Income UCITS Fund<sup>^</sup></b>
<b>Number of shares in issue</b>					
Class A	897,419	12,614,884	13,851	–	–
Class AC	108,079	–	–	–	–
Class B (Hedged)	269,210	3,464,372	19,684	–	–
Class BC (Hedged)	54,731	–	–	–	–
Class C (Hedged)	42,385	1,288,077	1,098	–	–
Class D	29,269	3,669,497	5,591	–	–
Class E (Hedged)	261,467	1,433,514	10,727	–	–
Class F (Hedged)	1,383	394,405	462	–	–
Class G (Hedged)	68,805	96,229	–	–	–
Class H (Hedged)	65,990	469,298	1,240	–	–
Class I	–	2,119,288	–	–	–
Class ID	–	1,096,583	–	–	–
Class J (Hedged)	–	803,296	–	–	–
Class K (Hedged)	–	850,609	–	–	–
Class KD (Hedged)	–	11,775	–	–	–
Class L (Hedged)	–	923,362	–	–	–
Class PA	1	13,303	–	–	–
Class PB (Hedged)	7,642	250	–	–	–
Class PC (Hedged)	1	250	–	–	–
Class PD	846	250	–	–	–
Class PE (Hedged)	2,092	250	–	–	–
Class PF (Hedged)	1	250	–	–	–
Class PG (Hedged)	6,001	250	–	–	–
Class PH (Hedged)	1	250	–	–	–
<b>Net asset value per share</b>					
Class A	\$175.45	\$17.40	\$137.08	–	–
Class AC	\$96.44	–	–	–	–
Class B (Hedged)	€152.57	€11.58	€103.92	–	–
Class BC (Hedged)	€98.72	–	–	–	–
Class C (Hedged)	£169.88	£12.33	£104.92	–	–
Class D	\$134.48	\$16.34	\$124.74	–	–
Class E (Hedged)	€120.39	€14.19	€108.03	–	–
Class F (Hedged)	£118.39	£15.57	£118.91	–	–
Class G (Hedged)	F101.42	F10.14	–	–	–
Class H (Hedged)	F102.97	F10.30	F94.32	–	–
Class I	–	\$11.62	–	–	–
Class ID	–	\$9.61	–	–	–
Class J (Hedged)	–	€10.06	–	–	–
Class K (Hedged)	–	£10.87	–	–	–
Class KD (Hedged)	–	£9.63	–	–	–
Class L (Hedged)	–	F9.90	–	–	–
Class PA	\$100.03	\$11.55	–	–	–
Class PB (Hedged)	€99.01	€10.41	–	–	–
Class PC (Hedged)	£99.21	£10.87	–	–	–
Class PD	\$96.95	\$11.12	–	–	–
Class PE (Hedged)	€94.61	€10.03	–	–	–
Class PF (Hedged)	£99.21	£10.46	–	–	–
Class PG (Hedged)	F95.58	F10.23	–	–	–
Class PH (Hedged)	F97.29	F9.85	–	–	–

<sup>^</sup>Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund ceased trading on 27 November 2020.

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

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Company Statement of Financial Position**

		<b>Total Company 30 September 2022 Unaudited US\$</b>	<b>Total Company 31 March 2022 Audited US\$</b>
<b>Assets</b>	<b>Notes</b>		
Cash and cash equivalents		20,790,736	23,331,293
Cash collateral pledged		–	10,000,000
Financial assets at fair value through profit or loss	3	608,739,306	676,521,743
Subscriptions receivable		10,328,624	560,523
Receivable for investments sold		148,125	3,243,558
Interest receivable		5,455,741	7,719,666
Other receivables		38,471	27,972
<b>Total assets</b>		<b>645,501,003</b>	<b>721,404,755</b>
<b>Liabilities</b>			
Financial liabilities at fair value through profit or loss	3	(6,521,833)	(2,526,729)
Redemptions payable		(1,498,933)	(1,894,729)
Payable for investments purchased		(266,238)	(3,971,398)
Management fees		(9,249)	(10,698)
Investment management fees		(404,687)	(452,198)
Administration fees		(298,634)	(137,558)
Depositary fees		(105,152)	(50,758)
Legal fees		(27,757)	(17,681)
Audit fees		(37,806)	(63,602)
Consultancy fees		(71,224)	(52,105)
Regulatory fees		(85,213)	(43,157)
Other accrued expenses		(107,473)	(82,818)
<b>Total liabilities (excluding net assets attributable to holders of redeemable shares)</b>		<b>(9,434,199)</b>	<b>(9,303,431)</b>
<b>Net assets attributable to holders of redeemable shares</b>		<b>636,066,804</b>	<b>712,101,324</b>

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

**Consolidated Statement of Comprehensive Income for the financial period ended 30 September 2022 (Unaudited)**

		<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>^*</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund<sup>^*</sup> US\$</b>	<b>Rubrics Enhanced Yield UCITS Fund<sup>^^</sup> US\$</b>	<b>Total Consolidated<sup>**</sup> US\$</b>
<b>Income</b>	<b>Notes</b>							
Interest income on financial assets at fair value through profit or loss		3,205,078	9,538,887	78,713	–	–	879,338	13,702,016
Net loss on financial assets and financial liabilities at fair value through profit or loss		(27,580,594)	(49,288,117)	(832,955)	–	–	(2,789,503)	(78,869,715)
<b>Total investment expense</b>		<b>(24,375,516)</b>	<b>(39,749,230)</b>	<b>(754,242)</b>	–	–	<b>(1,910,165)</b>	<b>(65,167,699)</b>
<b>Expenses</b>								
Management fees		(20,541)	(35,466)	(507)	–	–	(2,433)	(58,947)
Investment management fees		(909,431)	(1,351,799)	(20,834)	–	–	(169,937)	(2,452,001)
Administration fees		(119,079)	(205,425)	(13,841)	–	–	(13,956)	(352,301)
Depositary fees		(48,779)	(77,910)	(10,015)	–	–	(7,108)	(143,812)
Directors' fees	6	(10,082)	(15,415)	(231)	–	–	(985)	(26,713)
Legal fees	5	(16,263)	(22,816)	(310)	–	–	(2,887)	(42,276)
Audit fees		(11,706)	(17,824)	(261)	–	–	(1,148)	(30,939)
Consultancy fees		(14,745)	(23,391)	(361)	–	–	(141)	(38,638)
Regulatory fees		(21,338)	(30,608)	(1,867)	–	–	(1,590)	(55,403)
Other expenses	5	(24,885)	(49,443)	(329)	–	–	(10,637)	(85,294)
<b>Total operating expenses</b>		<b>(1,196,849)</b>	<b>(1,830,097)</b>	<b>(48,556)</b>	–	–	<b>(210,822)</b>	<b>(3,286,324)</b>
<b>Operating loss</b>		<b>(25,572,365)</b>	<b>(41,579,327)</b>	<b>(802,798)</b>	–	–	<b>(2,120,987)</b>	<b>(68,454,023)</b>
<b>Finance costs</b>								
Distributions	11	–	(100,281)	–	–	–	(20,575)	(120,856)
Interest expense		(871)	(10,404)	–	–	–	(5,034)	(16,309)
<b>Loss before tax</b>		<b>(25,573,236)</b>	<b>(41,690,012)</b>	<b>(802,798)</b>	–	–	<b>(2,146,596)</b>	<b>(68,591,188)</b>
<b>Taxation</b>								
Withholding tax and other taxation charge		–	–	–	–	–	(2,757)	(2,757)
<b>Decrease in net assets attributable to holders of redeemable shares from operations</b>		<b>(25,573,236)</b>	<b>(41,690,012)</b>	<b>(802,798)</b>	–	–	<b>(2,149,353)</b>	<b>(68,593,945)</b>

All results relate to continuing operations except for Rubrics India Fixed Income UCITS Fund, Q Rubrics India Fixed Income UCITS Fund and their subsidiaries which relate to discontinued operations. There were no gains or losses other than those dealt with in the Statement of Comprehensive Income.

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including their subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited respectively, were fully redeemed and ceased trading on 27 November 2020.

<sup>^^</sup> Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

\*The results for the financial period ended 30 September 2022 for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund include the results of the subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, respectively.

\*\* The consolidated total excludes transactions between Sub-Funds.

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

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Consolidated Statement of Comprehensive Income for the financial period ended 30 September 2021 (Unaudited)**

	Notes	Rubrics Global Fixed Income UCITS Fund US\$	Rubrics Global Credit UCITS Fund US\$	Rubrics Emerging Markets Fixed Income UCITS Fund US\$	Rubrics India Fixed Income UCITS Fund^* US\$	Q Rubrics India Fixed Income UCITS Fund^* US\$	Total Consolidated** US\$
<b>Income</b>							
Interest income on financial assets at fair value through profit or loss		3,859,282	10,869,065	104,862	2	–	14,833,211
Net (loss)/gain on financial assets and financial liabilities at fair value through profit or loss		(3,056,925)	(4,248)	(75,519)	3,130	4,380	(3,882,821)
<b>Total investment income</b>		<b>802,357</b>	<b>10,864,817</b>	<b>29,343</b>	<b>3,132</b>	<b>4,380</b>	<b>10,950,390</b>
<b>Expenses</b>							
Management fees		(27,715)	(36,094)	(708)	–	–	(64,517)
Investment management fees		(1,502,701)	(1,759,395)	(40,220)	–	–	(3,302,316)
Administration fees		(184,969)	(231,669)	(16,635)	–	–	(433,273)
Depositary fees		(72,393)	(87,109)	(14,039)	–	–	(173,541)
Directors' fees	6	(13,386)	(14,940)	(326)	–	–	(28,652)
Legal fees	5	(27,124)	(26,949)	(629)	–	–	(54,702)
Audit fees		(15,608)	(17,420)	(381)	–	–	(33,409)
Consultancy fees		(15,956)	(15,926)	(348)	–	–	(32,230)
Regulatory fees		(16,642)	(12,660)	(1,678)	–	–	(30,980)
Other expenses	5	(38,193)	(34,400)	(745)	(3,132)	(4,380)	(80,850)
<b>Total operating expenses</b>		<b>(1,914,687)</b>	<b>(2,236,562)</b>	<b>(75,709)</b>	<b>(3,132)</b>	<b>(4,380)</b>	<b>(4,234,470)</b>
<b>Operating (loss)/profit</b>		<b>(1,112,330)</b>	<b>8,628,255</b>	<b>(46,366)</b>	<b>–</b>	<b>–</b>	<b>6,715,920</b>
<b>Finance costs</b>							
Distributions	11	–	(85,360)	–	–	–	(85,360)
Interest expense		(1,838)	(191)	–	–	–	(2,029)
<b>(Loss)/profit before tax</b>		<b>(1,114,168)</b>	<b>8,542,704</b>	<b>(46,366)</b>	<b>–</b>	<b>–</b>	<b>6,628,531</b>
<b>Taxation</b>							
Withholding tax and other taxation charge		–	(20,727)	–	–	–	(20,727)
<b>(Decrease)/increase in net assets attributable to holders of redeemable shares from operations</b>		<b>(1,114,168)</b>	<b>8,521,977</b>	<b>(46,366)</b>	<b>–</b>	<b>–</b>	<b>6,607,804</b>

There were no gains or losses other than those dealt with in the Statement of Comprehensive Income.

^ Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

\* The results for the financial period ended 30 September 2021 for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund include the results of the subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, respectively.

\*\* The consolidated total excludes transactions between Sub-Funds.

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

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Consolidated and Company Statement of Changes in Net Assets Attributable to Holders of Redeemable Shares  
for the financial period ended 30 September 2022 (Unaudited)**

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Q Fixed Income UCITS Fund<sup>^*</sup> US\$</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>^*</sup> US\$</b>	<b>Rubrics Enhanced Yield UCITS Fund<sup>^^</sup> US\$</b>	<b>Total Consolidated<sup>**</sup> US\$</b>
<b>Net assets attributable to holders of redeemable shares at the beginning of the financial period</b>	284,973,262	448,583,085	6,512,464	–	–	–	712,101,324
Decrease in net assets attributable to holders of redeemable shares from operations	(25,573,236)	(41,690,012)	(802,798)	–	–	(2,149,353)	(68,593,945)
Issue of redeemable shares during the financial period	12,505,018	40,307,491	428,585	–	–	45,291,365	98,132,459
Redemption of redeemable shares during the financial period	(35,656,385)	(71,156,565)	(438,410)	–	–	(1,618,154)	(105,573,034)
<b>Net assets attributable to holders of redeemable shares at the end of the financial period</b>	<b>236,248,659</b>	<b>376,043,999</b>	<b>5,699,841</b>	<b>–</b>	<b>–</b>	<b>41,523,858</b>	<b>636,066,804</b>

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

<sup>^^</sup> Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

\* The results for the financial period ended 30 September 2022 for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund include the results of the subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, respectively.

\*\* The consolidated total excludes transactions between Sub-Funds.

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

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Consolidated and Company Statement of Changes in Net Assets Attributable to Holders of Redeemable Shares  
for the financial period ended 30 September 2021 (Unaudited)**

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Q Fixed Income UCITS Fund<sup>^*</sup> US\$</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>^*</sup> US\$</b>	<b>Total Consolidated<sup>**</sup> US\$</b>
<b>Net assets attributable to holders of redeemable shares at the beginning of the financial period</b>	431,474,788	479,458,860	10,378,984	–	–	884,405,478
(Decrease)/increase in net assets attributable to holders of redeemable shares from operations	(1,114,168)	8,521,977	(46,366)	–	–	6,607,804
Issue of redeemable shares during the financial period	34,351,309	83,995,007	49,518	–	–	118,395,834
Redemption of redeemable shares during the financial period	(71,218,246)	(54,985,431)	(1,522,647)	–	–	(127,726,324)
<b>Net assets attributable to holders of redeemable shares at the end of the financial period</b>	<b>393,493,683</b>	<b>516,990,413</b>	<b>8,859,489</b>	–	–	<b>881,682,792</b>

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

\* The results for the financial period ended 30 September 2021 for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund include the results of the subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, respectively.

\*\* The consolidated total excludes transactions between Sub-Funds.

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

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Consolidated Statement of Cash Flows for the financial period ended 30 September 2022 (Unaudited)**

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>*^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund<sup>*^</sup> US\$</b>	<b>Rubrics Enhanced Yield UCITS Fund<sup>^^</sup> US\$</b>	<b>Total Consolidated<sup>**</sup> US\$</b>
<b>Cash flows from operating activities</b>							
Decrease in net assets attributable to holders of redeemable shares from operations	(25,573,236)	(41,690,012)	(802,798)	–	–	(2,149,353)	(68,593,945)
<b>Adjustments to reconcile decrease in net assets attributable to holders of redeemable shares from operations to net cash provided by/(used in) operating activities</b>							
(Increase)/decrease in assets:							
Cash collateral pledged	–	10,000,000	–	–	–	–	10,000,000
Financial assets at fair value through profit or loss	44,333,400	66,106,088	1,059,557	–	–	(39,198,675)	67,782,437
Receivable for investments sold	–	3,243,558	–	–	–	(148,125)	3,095,433
Interest receivable	62,021	2,677,397	2,636	–	–	(478,129)	2,263,925
Other receivables	1,069	6,905	105	–	–	(18,578)	(10,499)
Increase/(decrease) in liabilities:							
Financial liabilities at fair value through profit or loss	2,218,440	1,686,710	74,250	–	–	15,704	3,995,104
Payable for investments purchased	–	(3,705,160)	–	–	–	–	(3,705,160)
Management fees	(701)	(1,341)	(16)	–	–	609	(1,449)
Investment management fees	(35,002)	(53,270)	(838)	–	–	41,599	(47,511)
Administration fees	48,193	92,238	6,766	–	–	13,879	161,076
Depository fees	17,038	28,961	2,356	–	–	6,039	54,394
Other accrued expenses	24,788	37,444	1,724	(993)	(987)	6,076	68,052
<b>Net cash provided by/(used in) operating activities</b>	<b>21,096,010</b>	<b>38,429,518</b>	<b>343,742</b>	<b>(993)</b>	<b>(987)</b>	<b>(41,908,954)</b>	<b>15,061,857</b>
<b>Cash flows from financing activities</b>							
Issue of redeemable shares during the financial period	12,413,618	30,630,790	428,585	–	–	45,291,365	88,364,358
Redemption of redeemable shares during the financial period	(35,594,157)	(71,548,304)	(504,671)	(23)	–	(1,618,154)	(105,968,830)
<b>Net cash (used in)/provided by financing activities</b>	<b>(23,180,539)</b>	<b>(40,917,514)</b>	<b>(76,086)</b>	<b>(23)</b>	<b>–</b>	<b>43,673,211</b>	<b>(17,604,472)</b>
Net (decrease)/increase in cash and cash equivalents	(2,084,529)	(2,487,996)	267,656	(1,016)	(987)	1,764,257	(2,542,615)
Cash and cash equivalents at the beginning of financial period	10,999,957	11,985,386	296,566	44,308	9,171	–	23,335,388
<b>Cash and cash equivalents at the end of the financial period</b>	<b>8,915,428</b>	<b>9,497,390</b>	<b>564,222</b>	<b>43,292</b>	<b>8,184</b>	<b>1,764,257</b>	<b>20,792,773</b>

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

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Consolidated Statement of Cash Flows for the financial period ended 30 September 2022 (Unaudited) (continued)**

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Rubrics Enhanced Yield UCITS Fund<sup>^^</sup> US\$</b>	<b>Total Consolidated<sup>**</sup> US\$</b>
<b>Cash and cash equivalents at the end of the financial period comprise of:</b>							
Cash	8,915,428	9,497,390	564,222	43,292	8,184	1,764,257	20,792,773
	<b>8,915,428</b>	<b>9,497,390</b>	<b>564,222</b>	<b>43,292</b>	<b>8,184</b>	<b>1,764,257</b>	<b>20,792,773</b>
<b>Supplemental disclosures</b>							
Cash received during the financial period from interest income	3,267,099	12,216,284	81,349	–	–	401,209	15,965,941
Cash paid during the financial period for interest expense	(871)	(10,404)	–	–	–	(5,034)	(16,309)

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

<sup>^^</sup> Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

\* The results for the financial period ended 30 September 2022 for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund include the results of the subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited respectively.

\*\* The consolidated total excludes transactions between Sub-Funds.

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

**RUBRICS GLOBAL UCITS FUNDS PLC**  
(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Consolidated Statement of Cash Flows for the financial period ended 30 September 2021 (Unaudited)**

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Total Consolidated** US\$</b>
<b>Cash flows from operating activities</b>						
(Decrease)/increase in net assets attributable to holders of redeemable shares from operations	(1,114,168)	8,521,977	(46,366)	–	–	6,607,804
<b>Adjustments to reconcile (decrease)/increase in net assets attributable to holders of redeemable shares from operations to net cash provided by/(used in) operating activities</b>						
(Increase)/decrease in assets:						
Cash collateral pledged	790,000	10,000,000	–	–	–	10,790,000
Financial assets at fair value through profit or loss	16,587,718	(18,772,642)	1,566,703	–	–	135,418
Receivable for investments sold	–	(532,500)	–	–	–	(532,500)
Interest receivable	386,031	1,821,708	26,548	–	–	2,234,287
Other receivables	(9,864)	(12,402)	(406)	–	–	(22,672)
Increase/(decrease) in liabilities:						
Financial liabilities at fair value through profit or loss	810,861	(12,544,251)	(25,782)	–	–	(11,759,172)
Payable for investments purchased	–	3,304,776	–	–	–	3,304,776
Management fees	(794)	144	(19)	–	–	(669)
Investment management fees	(34,926)	(1,819)	(1,251)	–	–	(37,996)
Administration fees	17,795	14,088	837	–	–	32,720
Depository fees	19,626	20,310	4,768	–	–	44,704
Other accrued expenses	25,862	7,834	(940)	(10,570)	(10,304)	11,882
<b>Net cash provided by/(used in) operating activities</b>	<b>17,478,141</b>	<b>(8,172,777)</b>	<b>1,524,092</b>	<b>(10,570)</b>	<b>(10,304)</b>	<b>10,808,582</b>
<b>Cash flows from financing activities</b>						
Issue of redeemable shares during the financial period	43,469,475	87,773,572	51,581	–	–	131,294,628
Redemption of redeemable shares during the financial period	(72,397,263)	(62,587,807)	(1,237,782)	–	–	(136,222,852)
<b>Net cash (used in)/provided by financing activities</b>	<b>(28,927,788)</b>	<b>25,185,765</b>	<b>(1,186,201)</b>	<b>–</b>	<b>–</b>	<b>(4,928,224)</b>
Net (decrease)/increase in cash and cash equivalents	(11,449,647)	17,012,988	337,891	(10,570)	(10,304)	5,880,358
Cash and cash equivalents at the beginning of financial period	25,959,529	11,096,803	422,976	61,949	26,547	37,567,804
<b>Cash and cash equivalents at the end of the financial period</b>	<b>14,509,882</b>	<b>28,109,791</b>	<b>760,867</b>	<b>51,379</b>	<b>16,243</b>	<b>43,448,162</b>

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

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Consolidated Statement of Cash Flows for the financial period ended 30 September 2021 (Unaudited) (continued)**

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Total Consolidated<sup>**</sup> US\$</b>
<b>Cash and cash equivalents at the end of the financial period comprise of:</b>						
Cash	<u>14,509,882</u>	<u>28,109,791</u>	<u>760,867</u>	<u>51,379</u>	<u>16,243</u>	<u>43,448,162</u>
	<b><u>14,509,882</u></b>	<b><u>28,109,791</u></b>	<b><u>760,867</u></b>	<b><u>51,379</u></b>	<b><u>16,243</u></b>	<b><u>43,448,162</u></b>
<b>Supplemental disclosures</b>						
Cash received during the financial period from interest income	4,245,313	12,690,773	131,410	2	–	17,067,498
Cash paid during the financial period for interest expense	(1,838)	(191)	–	–	–	(2,029)

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

\* The results for the financial period ended 30 September 2021 for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund include the results of the subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited respectively.

\*\*The consolidated total excludes transactions between Sub-Funds.

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

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022**

**Rubrics Global Fixed Income UCITS Fund**

**Financial assets at fair value through profit or loss**

<b>Investments</b>	<b>Maturity Date</b>	<b>Coupon Rate %</b>	<b>Units/Contracts</b>	<b>Fair Value US\$</b>	<b>% of Net Assets</b>
<b>Corporate Bonds</b>					
<b><u>Australia (31 March 2022: 1.84%)</u></b>					
BHP Billiton Finance Ltd FRN	22/10/2077	6.50%	3,900,000	4,352,090	1.84%
<b><u>Canada (31 March 2022: 0.18%)</u></b>					
Glencore Finance Canada Ltd 'REGS'	25/10/2022	4.25%	500,000	500,353	0.21%
<b><u>Denmark (31 March 2022: 0.78%)</u></b>					
Orsted AS FRN	26/06/3013	6.25%	1,000,000	984,939	0.42%
<b><u>France (31 March 2022: 0.00%)</u></b>					
Societe Generale SA 'REGS' FRN (Perpetual)	18/12/2023	7.88%	500,000	480,625	0.20%
<b><u>Germany (31 March 2022: 2.20%)</u></b>					
Commerzbank AG 'REGS'	19/09/2023	8.13%	3,002,000	2,959,972	1.25%
Deutsche Bank AG FRN	24/05/2028	4.30%	3,000,000	2,676,333	1.13%
Deutsche Pfandbriefbank AG 'EMTN' FRN	28/06/2027	4.68%	2,000,000	1,745,617	0.74%
				<u>7,381,922</u>	<u>3.12%</u>
<b><u>India (31 March 2022: 0.27%)</u></b>					
NTPC Ltd 'EMTN'	03/10/2022	4.75%	750,000	750,000	0.32%
<b><u>Ireland (31 March 2022: 3.81%)</u></b>					
AIB Group Plc '144A'	12/10/2023	4.75%	530,000	523,170	0.22%
AIB Group Plc '144A' FRN	10/04/2025	4.26%	2,000,000	1,918,830	0.81%
Bank of Ireland Group Plc 'REGS'	25/11/2023	4.50%	2,000,000	1,967,135	0.84%
Permanent TSB Group Holdings Plc 'EMTN' FRN	30/06/2025	5.25%	2,500,000	2,412,535	1.02%
				<u>6,821,670</u>	<u>2.89%</u>
<b><u>Italy (31 March 2022: 1.55%)</u></b>					
Enel SpA '144A' FRN	24/09/2073	8.75%	2,000,000	2,004,600	0.85%
<b><u>Netherlands (31 March 2022: 2.27%)</u></b>					
ATF Netherlands BV FRN (Perpetual)	20/01/2023	3.75%	2,000,000	1,736,081	0.74%
ING Groep NV FRN	02/10/2023	4.74%	1,200,000	1,201,540	0.51%
Volkswagen Financial Services NV 'EMTN'	10/02/2024	1.63%	1,000,000	1,042,973	0.44%
				<u>3,980,594</u>	<u>1.69%</u>
<b><u>Switzerland (31 March 2022: 2.45%)</u></b>					
Credit Suisse AG 'REGS'	08/08/2023	6.50%	1,000,000	989,790	0.42%
<b><u>United Kingdom (31 March 2022: 10.80%)</u></b>					
Anglo American Capital Plc 'EMTN'	18/09/2025	1.63%	1,500,000	1,381,335	0.58%
Barclays Plc FRN (Perpetual)	15/09/2023	7.75%	2,000,000	1,852,500	0.78%
HSBC Holdings Plc 'EMTN'	20/05/2024	6.50%	500,000	556,504	0.24%
Lloyds Banking Group Plc FRN (Perpetual)	27/06/2023	7.63%	3,300,000	3,754,430	1.59%
				<u>7,544,769</u>	<u>3.19%</u>
<b><u>United States (31 March 2022: 2.96%)</u></b>					
Apple Inc	03/05/2023	2.40%	300,000	296,816	0.13%
Delta Air Lines Inc 'REGS'	01/05/2025	7.00%	2,000,000	2,015,303	0.85%
Ford Motor Credit Co LLC FRN	15/02/2023	4.14%	1,000,000	995,250	0.42%
JPMorgan Chase & Co FRN	26/04/2026	4.08%	500,000	481,788	0.20%
Microsoft Corp	08/08/2023	2.00%	450,000	441,689	0.19%
Verizon Communications Inc	18/06/2024	4.07%	500,000	540,492	0.23%
				<u>4,771,338</u>	<u>2.02%</u>
<b>Total Corporate Bonds</b>				<b><u>40,562,690</u></b>	<b><u>17.17%</u></b>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Fixed Income UCITS Fund (continued)**

**Financial assets at fair value through profit or loss (continued)**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets
<b>Treasury Obligations</b>					
<b><u>United States (31 March 2022: 45.03%)</u></b>					
United States Treasury Bill (Zero Coupon)	23/03/2023	0.00%	2,000,000	1,965,262	0.83%
United States Treasury Note/Bond	15/03/2025	1.75%	19,500,000	18,368,086	7.78%
United States Treasury Note/Bond	15/04/2025	2.63%	7,500,000	7,205,566	3.05%
United States Treasury Note/Bond	30/04/2026	0.75%	21,500,000	19,051,856	8.06%
United States Treasury Note/Bond	15/08/2026	1.50%	10,000,000	9,050,391	3.83%
United States Treasury Note/Bond	31/12/2026	1.25%	10,000,000	8,889,062	3.76%
United States Treasury Note/Bond	28/02/2027	1.88%	33,000,000	30,077,695	12.73%
United States Treasury Note/Bond	30/04/2027	2.75%	15,000,000	14,167,383	6.00%
United States Treasury Note/Bond	31/05/2027	2.63%	25,000,000	23,486,328	9.94%
United States Treasury Note/Bond	31/08/2027	3.13%	25,000,000	23,996,094	10.16%
United States Treasury Note/Bond	15/08/2052	3.00%	10,000,000	8,639,062	3.66%
				164,896,785	69.80%

**Total Treasury Obligations**

**164,896,785      69.80%**

**Collective Investment Schemes**

Rubrics Emerging Markets Fixed Income UCITS Fund ^			12,068	1,570,175	0.67%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class PA ^			250	2,709	0.00%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class PB (Hedged) ^			250	2,367	0.00%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class PC (Hedged) ^			250	2,838	0.00%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class PD ^			250	2,600	0.00%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class PE (Hedged) ^			250	2,271	0.00%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class PF (Hedged) ^			250	2,721	0.00%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class PG (Hedged) ^			250	2,412	0.00%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class PH (Hedged) ^			250	2,313	0.00%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class A ^			567,000	9,269,713	3.93%
Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class D ^			797,751	12,194,503	5.16%

**Total Collective Investment Schemes**

**23,054,622      9.76%**

**Forward Foreign Currency Contracts\***

Maturity Date		Amount Bought		Amount Sold	Fair Value US\$	% of Net Assets
14/10/2022	USD	6,248	CHF	5,931	217	0.00%
14/10/2022	USD	1,360	EUR	1,353	33	0.00%
14/10/2022	USD	18,765	EUR	18,713	421	0.00%
14/10/2022	USD	463	EUR	467	6	0.00%
14/10/2022	USD	37,940	EUR	38,058	630	0.00%
14/10/2022	USD	13,138	EUR	13,169	228	0.00%
14/10/2022	USD	1,271	EUR	1,267	29	0.00%
14/10/2022	USD	9,285	EUR	9,274	194	0.00%
14/10/2022	USD	365,245	EUR	369,282	3,224	0.00%
14/10/2022	USD	915	EUR	913	20	0.00%
14/10/2022	USD	151,429	EUR	151,314	3,090	0.00%
14/10/2022	USD	82	EUR	84	-	0.00%

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Fixed Income UCITS Fund (continued)**

**Financial assets at fair value through profit or loss (continued)**

**Forward Foreign Currency Contracts\* (continued)**

Maturity Date		Amount		Amount Sold	Fair Value	% of Net
		Bought			US\$	Assets
14/10/2022	USD	5,316	EUR	5,292	129	0.00%
03/05/2023	USD	1,188,968	EUR	1,100,000	94,773	0.04%
30/06/2023	USD	1,730,037	EUR	1,600,000	133,382	0.06%
14/10/2022	USD	63,251	GBP	54,830	2,031	0.00%
14/10/2022	USD	54,679	GBP	47,659	1,466	0.00%
14/10/2022	USD	143,916	GBP	124,182	5,261	0.00%
14/10/2022	USD	5,555	GBP	4,742	260	0.00%
14/10/2022	USD	226,297	GBP	196,825	6,532	0.01%
14/10/2022	USD	2,253	GBP	2,000	19	0.00%
03/10/2022	EUR	55,044	USD	52,958	965	0.00%
03/10/2022	GBP	91,737	USD	98,846	3,559	0.00%
03/10/2022	EUR	3,939	USD	3,790	69	0.00%
04/10/2022	GBP	18,244	USD	19,606	760	0.00%
04/10/2022	EUR	18,842	USD	18,146	313	0.00%
05/10/2022	EUR	46,698	USD	45,607	143	0.00%
14/10/2022	EUR	20,000	USD	19,274	333	0.00%
14/10/2022	EUR	7,673	USD	7,455	67	0.00%
14/10/2022	EUR	4,000	USD	3,851	70	0.00%
14/10/2022	EUR	1,029	USD	991	17	0.00%
14/10/2022	GBP	25	USD	27	1	0.00%
14/10/2022	EUR	1,012	USD	989	3	0.00%
14/10/2022	EUR	150,000	USD	144,421	2,629	0.00%
<b>Total Forward Foreign Currency Contracts*</b>					<b>260,874</b>	<b>0.11%</b>

**Total financial assets at fair value through profit or loss**

**228,774,971      96.84%**

**Financial liabilities at fair value through profit or loss**

**Forward Foreign Currency Contracts\***

Maturity Date		Amount		Amount Sold	Fair Value	% of Net
		Bought			US\$	Assets
03/10/2022	USD	144,315	EUR	150,000	(2,631)	(0.00%)
03/10/2022	USD	3,848	EUR	4,000	(70)	(0.00%)
04/10/2022	USD	19,261	EUR	20,000	(332)	(0.00%)
04/10/2022	USD	991	EUR	1,029	(17)	(0.00%)
05/10/2022	USD	988	EUR	1,012	(3)	(0.00%)
14/10/2022	USD	164,064	EUR	169,879	(2,474)	(0.00%)
14/10/2022	USD	3,793	EUR	3,939	(69)	(0.00%)
14/10/2022	USD	49,817	EUR	51,274	(449)	(0.00%)
14/10/2022	USD	6,991	EUR	7,239	(105)	(0.00%)
14/10/2022	USD	52,997	EUR	55,044	(965)	(0.00%)
14/10/2022	USD	18,158	EUR	18,842	(314)	(0.00%)
14/10/2022	USD	45,634	EUR	46,698	(145)	(0.00%)
20/01/2023	USD	1,927,901	EUR	2,000,000	(48,768)	(0.02%)
31/03/2023	USD	3,945,937	EUR	4,075,000	(100,065)	(0.04%)
04/10/2022	USD	27	GBP	25	(1)	(0.00%)
13/10/2022	USD	3,603,384	GBP	3,377,000	(167,118)	(0.07%)
14/10/2022	USD	98,861	GBP	91,737	(3,567)	(0.00%)
14/10/2022	USD	19,610	GBP	18,244	(761)	(0.00%)
24/10/2022	USD	4,431,683	GBP	4,153,000	(206,379)	(0.09%)
31/03/2023	USD	2,249,048	GBP	2,112,000	(108,008)	(0.05%)
14/10/2022	EUR	16,184	USD	16,428	(563)	(0.00%)
14/10/2022	GBP	84	USD	97	(3)	(0.00%)
14/10/2022	GBP	84	USD	97	(3)	(0.00%)
14/10/2022	GBP	70,570	USD	81,307	(2,513)	(0.00%)

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Fixed Income UCITS Fund (continued)**

**Financial liabilities at fair value through profit or loss (continued)**

**Forward Foreign Currency Contracts\* (continued)**

Maturity Date		Amount Bought		Amount Sold	Fair Value US\$	% of Net Assets
14/10/2022	CHF	6,049,689	USD	6,207,613	(55,644)	(0.02%)
14/10/2022	EUR	4,858,505	USD	4,868,053	(105,077)	(0.05%)
14/10/2022	EUR	71,865	USD	72,007	(1,554)	(0.00%)
14/10/2022	EUR	522,966	USD	523,993	(11,311)	(0.01%)
14/10/2022	EUR	100	USD	98	(-)	(0.00%)
14/10/2022	EUR	8,119	USD	8,030	(71)	(0.00%)
14/10/2022	EUR	4,470	USD	4,474	(91)	(0.00%)
14/10/2022	EUR	20,334	USD	20,391	(457)	(0.00%)
14/10/2022	EUR	43,216	USD	43,419	(1,053)	(0.00%)
14/10/2022	GBP	5,441,353	USD	6,269,278	(193,741)	(0.08%)
14/10/2022	EUR	149,834	USD	150,056	(3,168)	(0.00%)
14/10/2022	EUR	3,584	USD	3,587	(73)	(0.00%)
14/10/2022	EUR	1,992	USD	1,998	(46)	(0.00%)
14/10/2022	CHF	100	USD	103	(1)	(0.00%)
14/10/2022	EUR	33,609,149	USD	33,675,199	(726,883)	(0.31%)
14/10/2022	EUR	100,000	USD	99,767	(1,733)	(0.00%)
14/10/2022	EUR	750	USD	751	(16)	(0.00%)
14/10/2022	CHF	552,112	USD	566,524	(5,078)	(0.00%)
14/10/2022	EUR	29,112,984	USD	29,170,198	(629,642)	(0.27%)
14/10/2022	EUR	99	USD	98	(1)	(0.00%)
14/10/2022	EUR	6,253	USD	6,239	(108)	(0.00%)
14/10/2022	EUR	9,987	USD	10,050	(259)	(0.00%)
14/10/2022	EUR	4,330	USD	4,335	(91)	(0.00%)
14/10/2022	CHF	5,483,562	USD	5,626,707	(50,437)	(0.02%)
<b>Total Forward Foreign Currency Contracts*</b>					<b>(2,431,858)</b>	<b>(1.03%)</b>
<b>Total financial liabilities at fair value through profit or loss</b>					<b>(2,431,858)</b>	<b>(1.03%)</b>
<b>Total financial assets and financial liabilities at fair value through profit or loss</b>					<b>226,343,113</b>	<b>95.81%</b>
Cash and cash equivalents					8,915,428	3.77%
Other assets in excess of other liabilities					990,118	0.42%
<b>Net assets attributable to holders of redeemable shares</b>					<b>236,248,659</b>	<b>100.00%</b>

**Analysis of Total Assets**

	% of Total Assets
Transferable securities and money market instruments admitted to an official stock exchange listing or traded on a regulated market	85.84%
UCITS collective investment schemes	9.63%
OTC financial derivative instruments	0.11%
Other assets	4.42%
<b>Total Assets</b>	<b>100.00%</b>

\* The counterparty for the Forward Foreign Currency Contracts as at 30 September 2022 is The Bank of New York Mellon.

^ Investment in other Sub-Fund of the Company.

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Credit UCITS Fund**

**Financial assets at fair value through profit or loss**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets
<b>Corporate Bonds</b>					
<b><u>Australia (31 March 2022: 9.09%)</u></b>					
BHP Billiton Finance Ltd	25/09/2024	3.25%	250,000	265,527	0.07%
BHP Billiton Finance Ltd FRN	22/10/2077	6.50%	2,450,000	2,734,005	0.73%
Boral Finance Pty Ltd 'REGS'	01/05/2028	3.75%	200,000	177,733	0.05%
Coburn Resources Pty Ltd/Australia Step-Up Coupon '144A'	20/03/2026	12.10%	1,200,000	1,214,369	0.32%
Macquarie Bank Ltd '144A' FRN	03/03/2036	3.05%	400,000	293,492	0.08%
Macquarie Bank Ltd 'REGS'	03/06/2030	3.62%	500,000	405,149	0.11%
Macquarie Bank Ltd 'REGS' FRN	03/03/2036	3.05%	2,000,000	1,467,462	0.39%
Newcrest Finance Pty Ltd '144A'	13/05/2030	3.25%	1,000,000	834,737	0.22%
Qantas Airways Ltd 'MTN'	10/10/2023	4.40%	3,300,000	2,106,441	0.56%
Qantas Airways Ltd 'MTN'	27/09/2028	3.15%	1,700,000	914,112	0.24%
Qantas Airways Ltd 'MTN'	27/11/2029	2.95%	3,200,000	1,598,572	0.42%
Qantas Airways Ltd 'MTN'	09/09/2030	5.25%	500,000	287,286	0.08%
QBE Insurance Group Ltd 'EMTN' FRN	17/06/2046	5.88%	2,000,000	1,840,969	0.49%
QBE Insurance Group Ltd FRN	02/12/2044	6.75%	501,000	486,013	0.13%
Scentre Group Trust 1 / Scentre Group Trust 2 'REGS'	12/02/2025	3.50%	600,000	571,175	0.15%
Scentre Group Trust 1 / Scentre Group Trust 2 'REGS'	28/10/2025	3.25%	300,000	278,400	0.07%
Scentre Group Trust 2 '144A' FRN	24/09/2080	4.75%	2,000,000	1,720,091	0.46%
Scentre Group Trust 2 'REGS' FRN	24/09/2080	4.75%	2,950,000	2,537,134	0.67%
Volkswagen Financial Services Australia Pty Ltd 'MTN'	08/04/2024	1.20%	1,000,000	608,259	0.16%
Westpac Banking Corp 'EMTN' FRN	16/08/2029	4.33%	808,000	508,646	0.14%
Westpac Banking Corp FRN	18/11/2036	3.02%	200,000	146,652	0.04%
				20,996,224	5.58%
<b><u>Bermuda (31 March 2022: 0.86%)</u></b>					
Golar LNG Ltd '144A'	20/10/2025	7.00%	950,000	906,300	0.24%
Lancashire Holdings Ltd FRN	18/09/2041	5.63%	1,400,000	1,078,790	0.29%
				1,985,090	0.53%
<b><u>Canada (31 March 2022: 2.43%)</u></b>					
Brookfield Finance Inc	15/04/2030	4.35%	1,000,000	895,912	0.24%
Copper Mountain Mining Corp '144A'	09/04/2026	8.00%	420,000	375,900	0.10%
Fairfax Financial Holdings Ltd	03/03/2031	3.38%	500,000	404,692	0.11%
Fairfax Financial Holdings Ltd	15/07/2037	7.75%	163,000	165,993	0.04%
Glencore Finance Canada Ltd 'REGS'	25/10/2022	4.25%	1,237,000	1,237,872	0.33%
				3,080,369	0.82%
<b><u>Cayman Islands (31 March 2022: 1.16%)</u></b>					
Alibaba Group Holding Ltd	28/11/2024	3.60%	450,000	436,919	0.12%
CK Hutchison International 20 Ltd 'REGS'	08/05/2030	2.50%	250,000	208,803	0.06%
Interoceanica IV Finance Ltd 'REGS' (Zero Coupon)	30/11/2025	0.00%	771,872	647,531	0.17%
Peru Enhanced Pass-Through Finance Ltd 'REGS' (Zero Coupon)	02/06/2025	0.00%	1,444,095	1,367,651	0.36%
Transocean Sentry Ltd '144A'	15/05/2023	5.38%	124,807	121,685	0.03%
				2,782,589	0.74%
<b><u>Denmark (31 March 2022: 0.15%)</u></b>					
Orsted AS FRN	26/06/3013	6.25%	671,000	660,894	0.18%
<b><u>France (31 March 2022: 9.85%)</u></b>					
BNP Paribas SA 'EMTN'	09/03/2027	4.63%	2,870,000	1,704,336	0.45%
BNP Paribas SA 'EMTN' FRN	31/05/2028	5.00%	2,000,000	1,280,617	0.34%
BNP Paribas SA FRN (Perpetual)	31/03/2023	4.24%	560,000	402,360	0.11%
BNP Paribas SA 'REGS'	28/09/2025	4.38%	500,000	475,136	0.13%
BNP Paribas SA 'REGS' FRN (Perpetual)	25/03/2024	6.63%	1,000,000	918,950	0.24%
Credit Agricole SA 'REGS' FRN (Perpetual)	23/01/2024	7.88%	1,256,000	1,207,997	0.32%

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Credit UCITS Fund (continued)**

**Financial assets at fair value through profit or loss (continued)**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets
<b>Corporate Bonds (continued)</b>					
<b><u>France (31 March 2022: 9.85%) (continued)</u></b>					
Electricite de France SA 'REGS' FRN (Perpetual)	29/01/2023	5.25%	400,000	373,848	0.10%
Orange SA 'EMTN' FRN (Perpetual)	01/04/2023	5.75%	351,000	388,638	0.10%
Societe Generale SA 'EMTN'	19/05/2027	5.00%	4,708,000	2,868,177	0.76%
Societe Generale SA 'EMTN'	20/09/2028	4.70%	600,000	345,940	0.09%
Societe Generale SA 'EMTN' FRN	20/07/2028	5.00%	3,932,000	2,504,017	0.67%
Societe Generale SA 'EMTN' FRN	24/01/2029	5.00%	4,762,000	2,990,829	0.80%
Societe Generale SA 'EMTN' FRN	18/04/2034	4.50%	5,200,000	2,950,224	0.78%
Societe Generale SA 'REGS' FRN (Perpetual)	18/12/2023	7.88%	500,000	480,625	0.13%
				<u>18,891,694</u>	<u>5.02%</u>
<b><u>Georgia (31 March 2022: 0.16%)</u></b>					
Bank of Georgia JSC FRN (Perpetual)	28/06/2024	11.13%	450,000	453,600	0.12%
<b><u>Germany (31 March 2022: 3.05%)</u></b>					
Commerzbank AG '144A'	19/09/2023	8.13%	800,000	788,800	0.21%
Commerzbank AG 'EMTN'	22/01/2025	1.75%	200,000	194,954	0.05%
Commerzbank AG 'REGS'	19/09/2023	8.13%	3,580,000	3,529,881	0.94%
Deutsche Bank AG 'EMTN'	16/12/2024	2.63%	500,000	502,362	0.14%
Deutsche Bank AG/New York NY FRN	08/07/2031	5.88%	2,500,000	2,004,305	0.53%
Landesbank Baden-Wuerttemberg 'EMTN'	29/06/2027	4.90%	6,000,000	3,492,551	0.93%
Landesbank Baden-Wuerttemberg 'EMTN'	17/05/2028	5.00%	8,400,000	4,861,485	1.29%
				<u>15,374,338</u>	<u>4.09%</u>
<b><u>Guernsey (31 March 2022: 3.24%)</u></b>					
Pershing Square Holdings Ltd/Fund 'REGS'	01/10/2027	1.38%	3,000,000	2,357,440	0.63%
Pershing Square Holdings Ltd/Fund 'REGS'	15/11/2030	3.25%	8,508,000	6,658,616	1.77%
Pershing Square Holdings Ltd/Fund 'REGS'	01/10/2031	3.25%	3,500,000	2,629,813	0.70%
				<u>11,645,869</u>	<u>3.10%</u>
<b><u>India (31 March 2022: 0.39%)</u></b>					
Indian Railway Finance Corp Ltd 'EMTN'	29/03/2024	3.73%	400,000	391,588	0.10%
Indian Railway Finance Corp Ltd 'REGS'	13/02/2050	3.95%	400,000	283,321	0.07%
NTPC Ltd 'EMTN'	03/10/2022	4.75%	1,000,000	1,000,000	0.27%
				<u>1,674,909</u>	<u>0.44%</u>
<b><u>Ireland (31 March 2022: 4.93%)</u></b>					
AerCap Ireland Capital DAC / AerCap Global Aviation Trust	29/10/2023	1.15%	1,080,000	1,026,707	0.27%
AerCap Ireland Capital DAC / AerCap Global Aviation Trust	16/01/2024	4.88%	555,000	546,485	0.14%
AerCap Ireland Capital DAC / AerCap Global Aviation Trust	15/02/2024	3.15%	1,300,000	1,249,727	0.33%
AerCap Ireland Capital DAC / AerCap Global Aviation Trust	29/10/2024	1.75%	300,000	273,235	0.07%
AerCap Ireland Capital DAC / AerCap Global Aviation Trust	30/01/2026	1.75%	500,000	428,266	0.11%
AerCap Ireland Capital DAC / AerCap Global Aviation Trust	15/10/2027	4.63%	1,000,000	899,926	0.24%
AerCap Ireland Capital DAC / AerCap Global Aviation Trust	29/10/2028	3.00%	1,150,000	925,723	0.25%
AerCap Ireland Capital DAC / AerCap Global Aviation Trust	29/10/2033	3.40%	2,000,000	1,453,227	0.39%
AerCap Ireland Capital DAC / AerCap Global Aviation Trust	29/10/2041	3.85%	1,000,000	666,117	0.18%
AIB Group Plc '144A'	12/10/2023	4.75%	900,000	888,403	0.24%
Bank of Ireland Group Plc '144A' FRN	16/09/2026	6.25%	300,000	293,776	0.08%
Bank of Ireland Group Plc 'REGS'	25/11/2023	4.50%	588,000	588,173	0.16%
Beazley Insurance DAC	04/11/2026	5.88%	2,600,000	2,494,258	0.66%
Beazley Insurance DAC	10/09/2029	5.50%	900,000	814,500	0.22%

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Credit UCITS Fund (continued)**

**Financial assets at fair value through profit or loss (continued)**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets
<b>Corporate Bonds (continued)</b>					
<b><u>Ireland (31 March 2022: 4.93%) (continued)</u></b>					
GE Capital UK Funding Unlimited Co 'EMTN'	24/05/2023	5.13%	200,000	222,114	0.06%
				<u>12,770,637</u>	<u>3.40%</u>
<b><u>Italy (31 March 2022: 2.51%)</u></b>					
Enel SpA '144A' FRN	24/09/2073	8.75%	5,500,000	5,512,650	1.46%
Eni SpA FRN (Perpetual)	13/10/2025	2.63%	2,400,000	2,023,447	0.54%
				<u>7,536,097</u>	<u>2.00%</u>
<b><u>Japan (31 March 2022: 1.24%)</u></b>					
Nissan Motor Co Ltd 'REGS'	17/09/2025	3.52%	1,000,000	920,732	0.25%
Nissan Motor Co Ltd 'REGS'	17/03/2026	2.65%	350,000	315,783	0.08%
Nissan Motor Co Ltd 'REGS'	17/09/2030	4.81%	272,000	220,642	0.06%
				<u>1,457,157</u>	<u>0.39%</u>
<b><u>Jersey (31 March 2022: 0.15%)</u></b>					
AA Bond Co Ltd 'REGS'	31/01/2026	6.50%	500,000	471,637	0.13%
<b><u>Luxembourg (31 March 2022: 2.51%)</u></b>					
4finance SA	26/10/2026	10.75%	300,000	261,570	0.07%
Ecuador Social Bond Sarl 'REGS' (Zero Coupon)	30/01/2035	0.00%	177,221	134,747	0.04%
Eleving Group SA	18/10/2026	9.50%	50,000	43,314	0.01%
Gol Finance SA 'REGS'	30/06/2026	8.00%	3,250,000	1,994,916	0.53%
KBC IFIMA SA 'EMTN' FRN	07/02/2025	3.50%	629,000	619,565	0.16%
Metalcorp Group SA	28/06/2026	8.50%	700,000	552,384	0.15%
Trafigura Funding SA 'EMTN'	19/03/2023	5.25%	250,000	245,375	0.06%
				<u>3,851,871</u>	<u>1.02%</u>
<b><u>Marshall Islands (31 March 2022: 0.61%)</u></b>					
Altera Shuttle Tankers LLC	15/12/2025	9.50%	600,000	528,000	0.14%
Danaos Corp 'REGS'	01/03/2028	8.50%	1,000,000	962,161	0.26%
Seaspan Corp '144A'	29/04/2026	6.50%	800,000	774,000	0.20%
				<u>2,264,161</u>	<u>0.60%</u>
<b><u>Mauritius (31 March 2022: 0.82%)</u></b>					
Bayport Management Ltd	20/05/2025	13.00%	1,000,000	988,526	0.26%
Bayport Management Ltd '144A'	19/12/2022	10.50%	2,000,000	1,992,020	0.53%
				<u>2,980,546</u>	<u>0.79%</u>
<b><u>Netherlands (31 March 2022: 3.78%)</u></b>					
AT Securities BV FRN (Perpetual)	21/07/2023	5.25%	10,250,000	8,748,580	2.33%
Deutsche Telekom International Finance BV 'REGS'	19/09/2023	2.49%	350,000	341,754	0.09%
ING Groep NV FRN (Perpetual)	16/04/2024	6.75%	400,000	376,628	0.10%
Tulip Oil Netherlands Offshore BV '144A'	12/11/2024	8.75%	600,000	581,554	0.15%
Volkswagen Financial Services NV	27/06/2024	2.13%	200,000	206,532	0.06%
Volkswagen International Finance NV FRN (Perpetual)	04/09/2023	5.13%	2,500,000	2,443,715	0.65%
				<u>12,698,763</u>	<u>3.38%</u>
<b><u>Norway (31 March 2022: 0.89%)</u></b>					
DNO ASA '144A'	29/05/2024	8.38%	378,394	377,921	0.10%
DNO ASA '144A'	09/09/2026	7.88%	1,800,000	1,701,000	0.45%
Mime Petroleum AS	10/11/2026	10.25%	650,000	581,750	0.16%
				<u>2,660,671</u>	<u>0.71%</u>
<b><u>Singapore (31 March 2022: 0.47%)</u></b>					
Trafigura Group Pte Ltd FRN (Perpetual)	31/07/2024	7.50%	1,500,000	1,445,214	0.38%
Trafigura Group Pte Ltd FRN (Perpetual)	24/06/2027	5.88%	500,000	413,750	0.11%
				<u>1,858,964</u>	<u>0.49%</u>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**
**Rubrics Global Credit UCITS Fund (continued)**
**Financial assets at fair value through profit or loss (continued)**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets
<b>Corporate Bonds (continued)</b>					
<b><u>Spain (31 March 2022: 0.81%)</u></b>					
Banco Bilbao Vizcaya Argentaria SA					
'GMTN' FRN	15/07/2031	3.10%	1,000,000	898,469	0.24%
Banco Santander SA	18/08/2025	5.15%	400,000	388,423	0.11%
Banco Santander SA	19/11/2025	5.18%	400,000	385,902	0.10%
Banco Santander SA	23/02/2028	3.80%	2,000,000	1,737,193	0.46%
				<u>3,409,987</u>	<u>0.91%</u>
<b><u>Sweden (31 March 2022: 0.16%)</u></b>					
DDM Debt AB	19/04/2026	9.00%	700,000	490,310	0.13%
<b><u>Switzerland (31 March 2022: 0.33%)</u></b>					
UBS Group AG 'REGS' FRN (Perpetual)	31/01/2024	7.00%	1,400,000	1,328,180	0.35%
<b><u>United Arab Emirates (31 March 2022: 0.36%)</u></b>					
Brooge Petroleum and Gas Investment Co					
FZE '144A'	24/09/2025	8.50%	1,521,500	1,464,444	0.39%
<b><u>United Kingdom (31 March 2022: 26.38%)</u></b>					
A2D Funding Plc 'EMTN'	18/10/2022	4.75%	38,500	42,969	0.01%
Anglo American Capital Plc '144A'	14/05/2025	4.88%	367,000	360,723	0.10%
Barclays Bank Plc	21/11/2022	7.63%	1,233,000	1,233,097	0.33%
Barclays Plc	12/05/2026	5.20%	200,000	190,456	0.05%
Barclays Plc FRN (Perpetual)	15/03/2023	7.25%	2,000,000	2,151,543	0.57%
Barclays Plc FRN (Perpetual)	15/09/2023	7.75%	5,300,000	4,909,125	1.31%
Barclays Plc FRN (Perpetual)	15/09/2024	5.88%	7,900,000	7,352,649	1.95%
Barclays Plc 'MTN'	26/06/2029	4.00%	1,000,000	548,828	0.15%
Berkeley Group Plc	11/08/2031	2.50%	1,025,000	699,741	0.19%
BP Capital Markets Plc FRN (Perpetual)	22/06/2025	4.38%	2,200,000	2,040,500	0.54%
BP Capital Markets Plc FRN (Perpetual)	22/03/2026	3.25%	1,500,000	1,310,759	0.35%
BP Capital Markets Plc FRN (Perpetual)	22/03/2027	4.25%	150,000	140,738	0.04%
British Telecommunications Plc	04/12/2028	5.13%	400,000	376,485	0.10%
FCE Bank Plc 'EMTN'	11/05/2023	1.62%	1,300,000	1,256,178	0.33%
HSBC Holdings Plc	14/03/2024	4.25%	1,200,000	1,175,712	0.31%
HSBC Holdings Plc	25/05/2026	3.90%	1,100,000	1,032,427	0.27%
HSBC Holdings Plc FRN	13/03/2028	4.04%	300,000	271,146	0.07%
HSBC Holdings Plc FRN (Perpetual)	23/03/2023	6.25%	3,000,000	2,886,150	0.77%
IG Group Holdings Plc 'EMTN'	18/11/2028	3.13%	1,000,000	804,822	0.21%
Intermediate Capital Group Plc	17/02/2027	1.63%	4,500,000	3,672,337	0.98%
Intermediate Capital Group Plc 'EMTN'	24/03/2023	5.00%	2,975,000	3,311,186	0.88%
IOG Plc FRN	20/09/2024	10.56%	1,000,000	1,011,479	0.27%
Just Group Plc FRN (Perpetual)	30/03/2031	5.00%	300,000	198,166	0.05%
Lloyds Banking Group Plc FRN	11/08/2026	4.72%	250,000	240,459	0.06%
Lloyds Banking Group Plc FRN	14/12/2046	3.37%	400,000	247,419	0.07%
Lloyds Banking Group Plc FRN (Perpetual)	27/06/2023	7.63%	8,500,000	9,670,502	2.57%
Lloyds Banking Group Plc FRN (Perpetual)	27/12/2024	5.13%	4,250,000	3,972,785	1.06%
Lloyds Banking Group Plc FRN (Perpetual)	27/09/2025	7.50%	500,000	457,500	0.12%
Lloyds Banking Group Plc 'MTN'	23/05/2028	4.75%	1,930,000	1,141,151	0.30%
National Grid Gas Plc	14/12/2022	4.19%	12,000	27,202	0.01%
Nationwide Building Society 'EMTN' FRN (Perpetual)	22/10/2024	6.25%	160,000	183,044	0.05%
Nationwide Building Society FRN (Perpetual)	20/12/2024	5.88%	1,500,000	1,456,671	0.39%
Nationwide Building Society FRN (Perpetual)	06/02/2026	5.77%	110,000	124,880	0.03%
Nationwide Building Society 'REGS'	14/09/2026	4.00%	400,000	364,245	0.10%
NatWest Group Plc FRN	22/03/2025	4.27%	1,000,000	973,124	0.26%
NatWest Group Plc FRN (Perpetual)	12/05/2027	5.13%	350,000	293,644	0.08%
Paragon Banking Group Plc	28/08/2024	6.00%	3,764,600	4,178,167	1.11%
Pension Insurance Corp Plc	03/07/2024	6.50%	150,000	162,883	0.04%
Phoenix Group Holdings Plc 'EMTN'	06/07/2027	5.38%	4,000,000	3,600,000	0.96%
Phoenix Group Holdings Plc FRN	04/09/2031	4.75%	1,200,000	1,018,956	0.27%

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Credit UCITS Fund (continued)**

**Financial assets at fair value through profit or loss (continued)**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets
<b>Corporate Bonds (continued)</b>					
<b><u>United Kingdom (31 March 2022: 26.38%) (continued)</u></b>					
Phoenix Group Holdings Plc FRN (Perpetual)	29/01/2025	5.63%	400,000	326,016	0.09%
Places for People Finance Plc	15/12/2023	4.25%	262,000	285,233	0.08%
RL Finance Bonds No. 2 plc FRN	30/11/2043	6.13%	500,000	546,922	0.15%
Rothsay Life Plc FRN	17/09/2029	5.50%	400,000	421,660	0.11%
Standard Chartered Plc '144A' FRN	12/01/2025	0.99%	200,000	187,493	0.05%
Tesco Plc 'EMTN'	24/03/2036	1.98%	150,000	273,342	0.07%
Virgin Money UK Plc 'GMTN' FRN	22/06/2025	3.13%	116,000	119,315	0.03%
Virgin Money UK Plc 'GMTN' FRN	14/12/2028	7.88%	4,495,000	4,959,979	1.32%
Vodafone Group Plc 'MTN'	13/12/2022	3.25%	700,000	449,558	0.12%
Vodafone Group Plc 'MTN'	13/12/2027	4.20%	2,510,000	1,513,641	0.40%
Waldorf Production UK Ltd	01/10/2024	9.75%	194,999	196,120	0.05%
				<u>74,369,127</u>	<u>19.78%</u>
<b><u>United States (31 March 2022: 14.26%)</u></b>					
Alphabet Inc	15/08/2050	2.05%	200,000	118,143	0.03%
Amazon.com Inc	03/06/2050	2.50%	500,000	313,770	0.08%
American Airlines 2013-2 Class A Pass Through Trust	15/01/2023	4.95%	1,714,169	1,693,530	0.45%
American Airlines 2015-2 Class B Pass Through Trust	22/09/2023	4.40%	356,270	342,923	0.09%
American Airlines Group Inc '144A'	01/03/2025	3.75%	250,000	204,745	0.05%
American Tower Corp	15/02/2024	5.00%	289,000	289,134	0.08%
American Tower Corp	15/09/2025	1.30%	300,000	266,390	0.07%
American Tower Corp	15/01/2027	3.13%	250,000	224,995	0.06%
Apple Inc	09/02/2024	3.00%	50,000	49,150	0.01%
Apple Inc	09/02/2025	2.50%	306,000	292,423	0.08%
Apple Inc	11/09/2029	2.20%	600,000	511,808	0.14%
Apple Inc	20/08/2030	1.25%	150,000	115,642	0.03%
Ares Capital Corp	15/07/2025	3.25%	250,000	228,620	0.06%
Ares Capital Corp	15/06/2027	2.88%	300,000	251,102	0.07%
AT&T Inc	15/02/2030	4.30%	1,377,000	1,257,471	0.33%
Bank of America Corp	25/11/2027	4.18%	569,000	528,178	0.14%
Berkshire Hathaway Finance Corp	15/01/2051	2.50%	700,000	416,449	0.11%
Blackstone Private Credit Fund	15/09/2024	1.75%	150,000	136,853	0.04%
Blackstone Private Credit Fund	15/03/2027	3.25%	300,000	248,844	0.07%
British Airways 2019-1 Class A Pass Through Trust '144A'	15/06/2029	3.35%	226,711	190,019	0.05%
Citigroup Inc	29/09/2027	4.45%	1,000,000	926,941	0.25%
Citigroup Inc FRN	24/04/2025	3.35%	101,000	97,488	0.03%
Colorado Interstate Gas Co LLC	15/06/2037	6.85%	73,000	73,683	0.02%
Colorado Interstate Gas Co LLC / Colorado Interstate Issuing Corp '144A'	15/08/2026	4.15%	200,000	189,428	0.05%
Delta Air Lines Inc / SkyMiles IP Ltd '144A'	20/10/2025	4.50%	2,300,000	2,234,090	0.59%
Delta Air Lines Inc / SkyMiles IP Ltd '144A'	20/10/2028	4.75%	2,920,000	2,724,773	0.72%
Delta Air Lines Inc '144A'	01/05/2025	7.00%	500,000	503,826	0.13%
Delta Air Lines Inc 'REGS'	01/05/2025	7.00%	1,350,000	1,360,330	0.36%
DR Horton Inc	15/02/2023	4.75%	100,000	99,958	0.03%
DR Horton Inc	15/10/2025	2.60%	1,000,000	919,313	0.24%
DR Horton Inc	15/10/2026	1.30%	500,000	419,364	0.11%
Fairfax US Inc 'REGS'	13/08/2024	4.88%	2,527,000	2,476,690	0.66%
Ford Motor Co	15/02/2047	9.98%	100,000	123,849	0.03%
Ford Motor Credit Co LLC	17/11/2023	3.37%	350,000	339,050	0.09%
Freeport-McMoRan Inc	01/08/2028	4.38%	2,250,000	2,028,954	0.54%
Freeport-McMoRan Inc	01/03/2030	4.25%	250,000	214,966	0.06%
General Electric Co 'MTN' FRN	05/05/2026	3.21%	2,682,000	2,565,256	0.68%
General Motors Financial Co Inc	09/05/2023	3.70%	250,000	248,868	0.07%
General Motors Financial Co Inc	08/01/2026	1.25%	95,000	81,777	0.02%
General Motors Financial Co Inc	17/01/2027	4.35%	300,000	278,578	0.07%
General Motors Financial Co Inc 'EMTN'	07/09/2023	0.96%	350,000	334,091	0.09%

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Credit UCITS Fund (continued)**

**Financial assets at fair value through profit or loss (continued)**

<b>Investments</b>	<b>Maturity Date</b>	<b>Coupon Rate %</b>	<b>Units/Contracts</b>	<b>Fair Value US\$</b>	<b>% of Net Assets</b>
<b>Corporate Bonds (continued)</b>					
<b>United States (31 March 2022: 14.26%) (continued)</b>					
General Motors Financial Co Inc 'MTN'	21/02/2023	3.85%	2,000,000	1,285,086	0.34%
Glencore Funding LLC '144A'	01/09/2030	2.50%	150,000	114,895	0.03%
Glencore Funding LLC '144A'	23/09/2031	2.63%	100,000	75,058	0.02%
Glencore Funding LLC 'REGS'	27/10/2022	3.00%	53,000	52,931	0.01%
Glencore Funding LLC 'REGS'	30/05/2023	4.13%	100,000	99,504	0.03%
Glencore Funding LLC 'REGS'	29/04/2024	4.63%	265,000	262,662	0.07%
Glencore Funding LLC 'REGS'	16/04/2025	4.00%	1,000,000	966,524	0.26%
Glencore Funding LLC 'REGS'	01/09/2030	2.50%	1,150,000	880,859	0.23%
Goldman Sachs Group Inc	16/05/2028	4.50%	280,000	166,541	0.04%
Hawaiian Airlines 2013-1 Class A Pass Through Certificates	15/01/2026	3.90%	542,593	450,752	0.12%
Hyundai Capital America '144A'	01/02/2024	4.30%	206,000	202,982	0.05%
Jervois Mining USA Ltd	20/07/2026	12.50%	500,000	517,500	0.14%
JPMorgan Chase & Co FRN	26/04/2026	4.08%	850,000	819,040	0.22%
JPMorgan Chase & Co FRN	01/02/2028	3.78%	210,000	192,861	0.05%
JPMorgan Chase & Co FRN	13/05/2031	2.96%	500,000	396,518	0.11%
Kinder Morgan Energy Partners LP	01/02/2024	4.15%	84,000	82,933	0.02%
Kinder Morgan Inc 'REGS'	15/11/2023	5.63%	175,000	175,159	0.05%
McDonald's Corp 'MTN'	08/03/2029	3.80%	910,000	529,495	0.14%
Microsoft Corp	01/06/2050	2.53%	200,000	131,454	0.04%
Mileage Plus Holdings LLC / Mileage Plus Intellectual Property Assets Ltd '144A'	20/06/2027	6.50%	380,000	371,364	0.10%
Mileage Plus Holdings LLC / Mileage Plus Intellectual Property Assets Ltd 'REGS'	20/06/2027	6.50%	337,250	329,586	0.09%
Nasdaq Inc	15/01/2031	1.65%	690,000	514,491	0.14%
PulteGroup Inc	15/06/2032	7.88%	1,154,000	1,193,967	0.32%
PulteGroup Inc	15/02/2035	6.00%	883,000	795,646	0.21%
Sprint Corp	15/09/2023	7.88%	500,000	506,845	0.13%
Sprint Corp	15/06/2024	7.13%	800,000	813,504	0.22%
Toll Brothers Finance Corp	15/04/2023	4.38%	495,000	492,522	0.13%
Toll Brothers Finance Corp	15/11/2025	4.88%	1,050,000	1,010,456	0.27%
Toll Brothers Finance Corp	01/11/2029	3.80%	1,580,000	1,280,154	0.34%
United Airlines 2016-1 Class B Pass Through Trust	07/01/2026	3.65%	245,833	215,912	0.06%
United Airlines 2016-2 Class B Pass Through Trust	07/10/2025	3.65%	655,760	573,790	0.15%
United Airlines 2020-1 Class A Pass Through Trust	15/10/2027	5.88%	2,780,008	2,686,269	0.71%
United Airlines 2020-1 Class B Pass Through Trust	15/01/2026	4.88%	6,016,168	5,628,537	1.50%
Verizon Communications Inc	18/06/2024	4.07%	400,000	432,393	0.12%
Verizon Communications Inc	15/08/2026	2.63%	1,212,000	1,102,567	0.29%
Verizon Communications Inc	03/12/2029	4.02%	1,096,000	994,962	0.26%
Verizon Communications Inc	30/10/2030	1.68%	150,000	112,522	0.03%
Verizon Communications Inc	20/01/2031	1.75%	300,000	225,379	0.06%
Verizon Communications Inc	15/09/2035	5.85%	1,156,000	1,163,519	0.31%
Verizon Communications Inc 'MTN'	17/08/2027	4.50%	3,480,000	2,145,853	0.57%
Verizon Communications Inc 'MTN'	06/05/2030	2.65%	1,000,000	509,145	0.14%
Verizon Communications Inc 'MTN'	23/03/2031	3.00%	1,000,000	509,825	0.14%
Welltower Inc	15/01/2024	4.50%	450,000	446,363	0.12%
				<b>57,379,787</b>	<b>15.26%</b>
<b>Total Corporate Bonds</b>				<b>264,537,915</b>	<b>70.35%</b>
<b>Government Bonds</b>					
<b>Australia (31 March 2022: 0.13%)</b>					
Australia Government Bond	21/11/2025	0.25%	400,000	231,947	0.06%
Australia Government Bond	21/06/2051	1.75%	1,050,000	410,850	0.11%
				<b>642,797</b>	<b>0.17%</b>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Credit UCITS Fund (continued)**

**Financial assets at fair value through profit or loss (continued)**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets
<b>Government Bonds (continued)</b>					
<b><u>Bahamas, The (31 March 2022: 0.25%)</u></b>					
Bahamas Government International Bond 'REGS'	16/01/2024	5.75%	237,000	196,099	0.05%
<b><u>India (31 March 2022: 0.08%)</u></b>					
Export-Import Bank of India 'REGS'	13/01/2031	2.25%	400,000	301,035	0.08%
<b><u>Mexico (31 March 2022: 0.48%)</u></b>					
Mexico Government International Bond	16/04/2030	3.25%	1,000,000	836,565	0.22%
Mexico Government International Bond 'GMTN'	06/02/2024	6.75%	852,000	955,153	0.26%
				1,791,718	0.48%
<b><u>Poland (31 March 2022: 0.02%)</u></b>					
Republic of Poland Government International Bond	06/04/2026	3.25%	100,000	95,321	0.03%
<b><u>Qatar (31 March 2022: 0.11%)</u></b>					
Qatar Government International Bond 'REGS'	16/04/2025	3.40%	500,000	483,859	0.13%
<b><u>United Arab Emirates (31 March 2022: 0.09%)</u></b>					
Abu Dhabi Government International Bond 'REGS'	02/03/2031	1.70%	200,000	159,023	0.04%
UAE International Government Bond 'REGS'	19/10/2041	2.88%	250,000	186,744	0.05%
				345,767	0.09%
<b>Total Government Bonds</b>				<b>3,856,596</b>	<b>1.03%</b>
<b>Preferred Stock</b>					
<b><u>United Kingdom (31 March 2022: 0.20%)</u></b>					
Lloyds Banking Group Plc - Preferred Stock (Perpetual)			100,000	145,398	0.04%
<b>Total Preferred Stock</b>				<b>145,398</b>	<b>0.04%</b>
<b>Treasury Obligations</b>					
<b><u>United States (31 March 2022: 0.54%)</u></b>					
United States Treasury Bill (Zero Coupon)	10/08/2023	0.00%	2,000,000	1,937,195	0.51%
United States Treasury Bill (Zero Coupon)	07/09/2023	0.00%	7,000,000	6,748,001	1.79%
United States Treasury Note/Bond	31/01/2024	0.88%	400,000	382,273	0.10%
United States Treasury Note/Bond	31/05/2024	2.50%	1,500,000	1,457,109	0.39%
United States Treasury Note/Bond	31/07/2024	3.00%	2,000,000	1,956,094	0.52%
United States Treasury Note/Bond	15/02/2025	1.50%	300,000	281,309	0.07%
United States Treasury Note/Bond	31/05/2025	0.25%	5,150,000	4,634,296	1.23%
United States Treasury Note/Bond	15/06/2025	2.88%	6,000,000	5,789,063	1.54%
United States Treasury Note/Bond	30/06/2025	0.25%	14,000,000	12,571,836	3.34%
United States Treasury Note/Bond	31/07/2025	0.25%	14,500,000	12,967,305	3.45%
United States Treasury Note/Bond	30/11/2026	1.25%	500,000	445,234	0.12%
United States Treasury Note/Bond	31/12/2026	1.25%	750,000	666,680	0.18%
United States Treasury Note/Bond	31/07/2027	2.75%	10,000,000	9,422,656	2.51%
United States Treasury Note/Bond	31/08/2027	3.13%	15,000,000	14,397,656	3.83%
United States Treasury Note/Bond	31/12/2028	1.38%	600,000	513,914	0.14%
				74,170,621	19.72%
<b>Total Treasury Obligations</b>				<b>74,170,621</b>	<b>19.72%</b>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Credit UCITS Fund (continued)**

**Financial assets at fair value through profit or loss (continued)**

**Forward Foreign Currency Contracts\***

Maturity Date		Amount Bought		Amount Sold		Fair Value	% of Net
						US\$	Assets
31/10/2022	USD	6,108,417	AUD	8,600,000		576,929	0.15%
31/01/2023	USD	7,100,160	AUD	10,000,000		654,784	0.17%
31/01/2023	USD	2,432,973	AUD	3,500,000		177,091	0.05%
31/03/2023	USD	715,927	AUD	950,000		102,916	0.03%
31/03/2023	USD	9,383,291	AUD	12,450,000		1,349,622	0.36%
14/10/2022	USD	36,125	CHF	34,641		886	0.00%
14/10/2022	USD	75,135	CHF	73,678		183	0.00%
14/10/2022	USD	13,709	EUR	13,812		166	0.00%
14/10/2022	USD	15,424	EUR	15,460		264	0.00%
14/10/2022	USD	2,068	EUR	2,091		18	0.00%
14/10/2022	USD	8,561	EUR	8,537		189	0.00%
14/10/2022	USD	2,409,788	EUR	2,427,736		29,109	0.01%
14/10/2022	USD	2,429	EUR	2,418		58	0.00%
14/10/2022	USD	14,585	EUR	14,842		31	0.00%
17/01/2023	USD	373,889	EUR	325,000		52,660	0.01%
18/01/2023	USD	2,610,698	EUR	2,250,000		386,652	0.10%
18/01/2023	USD	8,878,322	EUR	7,650,000		1,316,567	0.35%
19/01/2023	USD	8,845,228	EUR	7,650,000		1,282,975	0.34%
20/01/2023	USD	1,235,011	EUR	1,070,000		177,215	0.05%
23/01/2023	USD	1,229,959	EUR	1,070,000		171,953	0.05%
31/01/2023	USD	2,934,701	EUR	2,550,000		411,959	0.11%
31/01/2023	USD	1,196,612	EUR	1,035,000		172,676	0.05%
31/01/2023	USD	173,720	EUR	150,000		25,323	0.01%
31/01/2023	USD	2,260,670	EUR	2,000,000		282,049	0.07%
31/01/2023	USD	127,157	EUR	110,000		18,332	0.00%
28/02/2023	USD	447,599	EUR	395,000		56,103	0.01%
31/03/2023	USD	2,098,474	EUR	1,860,000		251,264	0.07%
28/04/2023	USD	135,272	EUR	125,000		10,939	0.00%
14/10/2022	USD	1,142	GBP	990		37	0.00%
14/10/2022	USD	11,506	GBP	10,029		307	0.00%
14/10/2022	USD	200	GBP	173		7	0.00%
14/10/2022	USD	643	GBP	559		18	0.00%
14/10/2022	USD	16,466	GBP	14,274		527	0.00%
14/10/2022	USD	2,407	GBP	2,123		36	0.00%
31/10/2022	USD	4,014,363	GBP	3,000,000		663,210	0.18%
30/12/2022	USD	554,699	GBP	475,000		23,713	0.01%
31/01/2023	USD	1,091,207	GBP	805,000		191,870	0.05%
31/01/2023	USD	2,545,810	GBP	1,900,000		423,150	0.11%
31/01/2023	USD	13,351,370	GBP	10,000,000		2,179,476	0.58%
31/01/2023	USD	8,010,690	GBP	6,000,000		1,307,553	0.35%
31/03/2023	USD	17,683,816	GBP	13,420,000		2,708,269	0.72%
28/04/2023	USD	10,714,735	GBP	8,500,000		1,238,454	0.33%
03/10/2022	GBP	16,136	USD	17,387		627	0.00%
03/10/2022	EUR	209,216	USD	201,287		3,713	0.00%
04/10/2022	GBP	7,128	USD	7,660		298	0.00%
04/10/2022	EUR	56,114	USD	54,040		947	0.00%
04/10/2022	EUR	3,050	USD	2,937		51	0.00%
05/10/2022	GBP	85,000	USD	93,793		1,103	0.00%
14/10/2022	EUR	2,192	USD	2,117		33	0.00%
31/01/2023	GBP	1,000,000	USD	1,082,198		34,991	0.01%
31/01/2023	EUR	1,000,000	USD	973,557		15,753	0.00%

**Total Forward Foreign Currency Contracts\***

**16,303,056      4.33%**

**Total financial assets at fair value through profit or loss**

**359,013,586      95.47%**

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Global Credit UCITS Fund (continued)**

**Financial liabilities at fair value through profit or loss**

**Forward Foreign Currency Contracts\***

<b>Maturity Date</b>		<b>Amount Bought</b>		<b>Amount Sold</b>	<b>Fair Value US\$</b>	<b>% of Net Assets</b>
31/03/2023	USD	16,869,455	AUD	26,325,000	(117,399)	(0.03%)
14/10/2022	USD	3,401	EUR	3,501	(32)	(0.00%)
14/10/2022	USD	2,939	EUR	3,050	(52)	(0.00%)
14/10/2022	USD	201,435	EUR	209,216	(3,726)	(0.00%)
14/10/2022	USD	103,267	EUR	106,287	(960)	(0.00%)
14/10/2022	USD	26,202	EUR	27,131	(403)	(0.00%)
14/10/2022	USD	54,076	EUR	56,114	(950)	(0.00%)
31/03/2023	USD	498,909	EUR	515,000	(12,550)	(0.00%)
13/10/2022	USD	3,203,052	GBP	3,000,000	(146,819)	(0.04%)
14/10/2022	USD	7,662	GBP	7,128	(298)	(0.00%)
14/10/2022	USD	17,389	GBP	16,136	(629)	(0.00%)
14/10/2022	USD	93,811	GBP	85,000	(1,104)	(0.00%)
04/10/2022	CHF	73,678	USD	75,071	(188)	(0.00%)
14/10/2022	EUR	4,200	USD	4,187	(68)	(0.00%)
14/10/2022	GBP	78,945	USD	90,957	(2,803)	(0.00%)
14/10/2022	GBP	2,493	USD	2,872	(89)	(0.00%)
14/10/2022	GBP	2,598	USD	2,994	(92)	(0.00%)
14/10/2022	GBP	8,151,916	USD	9,392,265	(289,440)	(0.08%)
14/10/2022	GBP	4,818,292	USD	5,551,417	(171,077)	(0.05%)
14/10/2022	CHF	4,368,433	USD	4,482,469	(38,547)	(0.01%)
14/10/2022	GBP	50	USD	58	(2)	(0.00%)
14/10/2022	GBP	10,819,033	USD	12,465,196	(384,138)	(0.10%)
14/10/2022	EUR	7,517,711	USD	7,532,485	(160,491)	(0.04%)
14/10/2022	EUR	2,373	USD	2,378	(51)	(0.00%)
14/10/2022	GBP	99	USD	113	(3)	(0.00%)
14/10/2022	EUR	14,748	USD	14,766	(304)	(0.00%)
14/10/2022	EUR	16,444,812	USD	16,477,130	(351,071)	(0.09%)
14/10/2022	CHF	2,430	USD	2,493	(21)	(0.00%)
14/10/2022	CHF	2,332	USD	2,393	(21)	(0.00%)
14/10/2022	CHF	7,525,315	USD	7,721,760	(66,404)	(0.02%)
14/10/2022	EUR	42,897,288	USD	42,981,591	(915,790)	(0.25%)
14/10/2022	EUR	133	USD	133	(3)	(0.00%)
14/10/2022	EUR	535	USD	535	(11)	(0.00%)
14/10/2022	EUR	100,000	USD	100,469	(2,407)	(0.00%)
14/10/2022	EUR	2,473	USD	2,477	(53)	(0.00%)
14/10/2022	CHF	786,718	USD	807,254	(6,942)	(0.00%)
18/01/2023	EUR	7,650,000	USD	8,883,180	(1,321,424)	(0.35%)
<b>Total Forward Foreign Currency Contracts*</b>					<b>(3,996,362)</b>	<b>(1.06%)</b>
<b>Total financial liabilities at fair value through profit or loss</b>					<b>(3,996,362)</b>	<b>(1.06%)</b>
<b>Total financial assets and financial liabilities at fair value through profit or loss</b>					<b>355,017,224</b>	<b>94.41%</b>
Cash and cash equivalents					9,497,390	2.53%
Other assets in excess of other liabilities					11,529,385	3.06%
<b>Net assets attributable to holders of redeemable shares</b>					<b>376,043,999</b>	<b>100.00%</b>

**Analysis of Total Assets**

	<b>% of Total Assets</b>
Transferable securities and money market instruments admitted to an official stock exchange listing or traded on a regulated market	89.69%
OTC financial derivative instruments	4.27%
Other assets	6.04%
<b>Total Assets</b>	<b>100.00%</b>

\* The counterparty for the Forward Foreign Currency Contracts as at 30 September 2022 is The Bank of New York Mellon.

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Emerging Markets Fixed Income UCITS Fund**

**Financial assets at fair value through profit or loss**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets	
<b>Corporate Bonds</b>						
<b><u>Cayman Islands (31 March 2022: 1.70%)</u></b>						
Peru Enhanced Pass-Through Finance Ltd 'REGS' (Zero Coupon)	02/06/2025	0.00%	89,658	84,912	1.49%	
<b><u>Mexico (31 March 2022: 5.32%)</u></b>						
America Movil SAB de CV	05/12/2022	6.45%	7,000,000	345,692	6.07%	
<b><u>Supranational Organization (31 March 2022: 5.46%)</u></b>						
European Bank for Reconstruction & Development 'GMTN'	13/12/2022	6.45%	5,000,000,000	328,560	5.76%	
<b>Total Corporate Bonds</b>				<b>759,164</b>	<b>13.32%</b>	
<b>Government Bonds</b>						
<b><u>Colombia (31 March 2022: 3.84%)</u></b>						
Bogota Distrito Capital 'REGS'	26/07/2028	9.75%	1,000,000,000	189,639	3.33%	
<b>Total Government Bonds</b>				<b>189,639</b>	<b>3.33%</b>	
<b>Treasury Obligations</b>						
<b><u>United States (31 March 2022: 53.66%)</u></b>						
United States Treasury Bill (Zero Coupon)	03/11/2022	0.00%	500,000	498,858	8.75%	
United States Treasury Bill (Zero Coupon)	02/03/2023	0.00%	200,000	196,928	3.45%	
United States Treasury Bill (Zero Coupon)	23/03/2023	0.00%	400,000	393,052	6.90%	
United States Treasury Bill (Zero Coupon)	20/04/2023	0.00%	300,000	294,090	5.16%	
United States Treasury Bill (Zero Coupon)	07/09/2023	0.00%	500,000	482,000	8.46%	
United States Treasury Note/Bond	15/03/2025	1.75%	500,000	470,977	8.26%	
United States Treasury Note/Bond	15/04/2025	2.63%	500,000	480,371	8.43%	
United States Treasury Note/Bond	15/05/2025	2.13%	500,000	473,984	8.32%	
United States Treasury Note/Bond	15/05/2025	2.75%	500,000	481,309	8.44%	
United States Treasury Note/Bond	15/08/2025	2.00%	500,000	469,922	8.24%	
				<b>4,241,491</b>	<b>74.41%</b>	
<b>Total Treasury Obligations</b>				<b>4,241,491</b>	<b>74.41%</b>	
<b>Forward Foreign Currency Contracts*</b>						
Maturity Date		Amount Bought		Amount Sold	Fair Value US\$	% of Net Assets
31/01/2023	USD	120,416	COP	550,000,000	3,408	0.06%
31/01/2023	PLN	550,000	USD	107,509	1,621	0.03%
31/01/2023	INR	26,600,000	USD	322,200	423	0.01%
31/01/2023	CZK	3,100,000	USD	119,359	3,235	0.06%
31/01/2023	CLP	117,500,000	USD	117,160	2,646	0.04%
<b>Total Forward Foreign Currency Contracts*</b>				<b>11,333</b>		<b>0.20%</b>
<b>Total financial assets at fair value through profit or loss</b>				<b>5,201,627</b>	<b>91.26%</b>	
<b>Financial liabilities at fair value through profit or loss</b>						
<b>Forward Foreign Currency Contracts*</b>						
Maturity Date		Amount Bought		Amount Sold	Fair Value US\$	% of Net Assets
05/12/2022	USD	143,741	MXN	2,975,000	(2,515)	(0.05%)
14/10/2022	GBP	100	USD	113	(1)	(0.00%)
14/10/2022	GBP	75	USD	88	(4)	(0.00%)
14/10/2022	GBP	110,567	USD	127,391	(3,937)	(0.07%)

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Emerging Markets Fixed Income UCITS Fund (continued)**

**Financial liabilities at fair value through profit or loss (continued)**

**Forward Foreign Currency Contracts\* (continued)**

<b>Maturity Date</b>		<b>Amount Bought</b>		<b>Amount Sold</b>	<b>Fair Value US\$</b>	<b>% of Net Assets</b>
14/10/2022	GBP	50	USD	58	(3)	(0.00%)
14/10/2022	GBP	52,804	USD	60,838	(1,880)	(0.03%)
14/10/2022	EUR	1,949,588	USD	1,953,420	(42,165)	(0.74%)
14/10/2022	EUR	977,695	USD	979,616	(21,145)	(0.37%)
14/10/2022	CHF	129,085	USD	132,454	(1,187)	(0.02%)
31/01/2023	KRW	471,000,000	USD	331,967	(2,416)	(0.04%)
31/01/2023	IDR	420,000,000	USD	27,555	(219)	(0.01%)
31/01/2023	BRL	900,000	USD	164,429	(2,437)	(0.04%)
<b>Total Forward Foreign Currency Contracts*</b>					<b>(77,909)</b>	<b>(1.37%)</b>
<b>Total financial liabilities at fair value through profit or loss</b>					<b>(77,909)</b>	<b>(1.37%)</b>
<b>Total financial assets and financial liabilities at fair value through profit or loss</b>					<b>5,123,718</b>	<b>89.89%</b>
Cash and cash equivalents					564,222	9.90%
Other assets in excess of other liabilities					11,900	0.21%
<b>Net assets attributable to holders of redeemable shares</b>					<b>5,699,841</b>	<b>100.00%</b>

**Analysis of Total Assets**

	<b>% of Total Assets</b>
Transferable securities and money market instruments admitted to an official stock exchange listing or traded on a regulated market	89.32%
OTC financial derivative instruments	0.20%
Other assets	10.48%
<b>Total Assets</b>	<b>100.00%</b>

\* The counterparty for the Forward Foreign Currency Contracts as at 30 September 2022 is The Bank of New York Mellon.

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Enhanced Yield UCITS fund^^**

**Financial assets at fair value through profit or loss**

<b>Investments</b>	<b>Maturity Date</b>	<b>Coupon Rate %</b>	<b>Units/Contracts</b>	<b>Fair Value US\$</b>	<b>% of Net Assets</b>
<b>Corporate Bonds</b>					
<b><u>Australia</u></b>					
Coburn Resources Pty Ltd/Australia Step-Up Coupon '144A'	20/03/2026	12.10%	700,000	708,382	1.71%
FMG Resources August 2006 Pty Ltd '144A'	15/05/2024	5.13%	200,000	196,066	0.47%
FMG Resources August 2006 Pty Ltd '144A'	01/04/2031	4.38%	100,000	77,001	0.19%
Pembroke Olive Downs Pty Ltd	21/12/2028	10.00%	300,000	297,000	0.71%
Scentre Group Trust 2 'REGS' FRN	24/09/2080	4.75%	300,000	258,014	0.62%
Scentre Group Trust 2 'REGS' FRN	24/09/2080	5.13%	200,000	163,064	0.39%
				<u>1,699,527</u>	<u>4.09%</u>
<b><u>Bermuda</u></b>					
Golar LNG Ltd '144A'	20/10/2025	7.00%	800,000	763,200	1.84%
<b><u>Canada</u></b>					
Brookfield Residential Properties Inc / Brookfield Residential US LLC '144A'	15/02/2030	4.88%	100,000	74,227	0.18%
First Quantum Minerals Ltd 'REGS'	01/03/2024	6.50%	200,000	196,246	0.47%
International Petroleum Corp '144A'	01/02/2027	7.25%	200,000	183,500	0.44%
ShaMaran Petroleum Corp '144A'	30/07/2025	12.00%	194,207	188,866	0.46%
				<u>642,839</u>	<u>1.55%</u>
<b><u>Cayman Islands</u></b>					
Transocean Sentry Ltd '144A'	15/05/2023	5.38%	112,102	109,298	0.26%
<b><u>France</u></b>					
Electricite de France SA '144A' FRN (Perpetual)	29/01/2023	5.25%	200,000	186,924	0.45%
Electricite de France SA 'REGS' FRN (Perpetual)	29/01/2023	5.25%	629,000	587,876	1.41%
Electricite de France SA 'REGS' FRN (Perpetual)	22/01/2024	5.63%	300,000	269,775	0.65%
				<u>1,044,575</u>	<u>2.51%</u>
<b><u>Germany</u></b>					
Commerzbank AG '144A'	19/09/2023	8.13%	200,000	197,200	0.47%
Commerzbank AG 'REGS'	19/09/2023	8.13%	500,000	493,000	1.19%
Deutsche Bank AG 'EMTN'	16/12/2024	2.63%	300,000	301,418	0.73%
				<u>991,618</u>	<u>2.39%</u>
<b><u>Guernsey</u></b>					
Pershing Square Holdings Ltd/Fund 'REGS'	15/11/2030	3.25%	250,000	195,658	0.47%
<b><u>Ireland</u></b>					
Bank of Ireland Group Plc 'REGS' FRN	30/09/2027	2.03%	200,000	165,679	0.40%
<b><u>Japan</u></b>					
SoftBank Group Corp FRN (Perpetual)	19/07/2023	6.00%	600,000	561,000	1.35%
<b><u>Jersey</u></b>					
Cineworld Funding Jersey Ltd (Defaulted)	16/04/2025	7.50%	400,000	26,000	0.06%
Galaxy Pipeline Assets Bidco Ltd 'REGS'	31/03/2036	2.63%	200,000	155,226	0.38%
				<u>181,226</u>	<u>0.44%</u>
<b><u>Luxembourg</u></b>					
Ecuador Social Bond Sarl 'REGS' (Zero Coupon)	30/01/2035	0.00%	118,147	89,832	0.22%
EIG Pearl Holdings Sarl 'REGS'	31/08/2036	3.55%	200,000	160,098	0.39%
Euronav Luxembourg SA	14/09/2026	6.25%	300,000	293,250	0.71%
Gol Finance SA 'REGS'	30/06/2026	8.00%	1,050,000	644,511	1.55%
Trafigura Funding SA 'EMTN'	19/03/2023	5.25%	400,000	392,600	0.94%
				<u>1,580,291</u>	<u>3.81%</u>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Enhanced Yield UCITS fund^^ (continued)**

**Financial assets at fair value through profit or loss (continued)**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets
<b>Corporate Bonds (continued)</b>					
<b><u>Marshall Islands</u></b>					
Altera Shuttle Tankers LLC	15/12/2025	9.50%	200,000	176,000	0.42%
Diana Shipping Inc '144A'	22/06/2026	8.38%	150,000	147,000	0.36%
Seaspan Corp '144A'	29/04/2026	6.50%	800,000	774,000	1.86%
				1,097,000	2.64%
<b><u>Mauritius</u></b>					
Bayport Management Ltd	20/05/2025	13.00%	200,000	197,705	0.48%
HTA Group Ltd/Mauritius 'REGS'	18/12/2025	7.00%	1,000,000	876,190	2.11%
				1,073,895	2.59%
<b><u>Mexico</u></b>					
Cemex SAB de CV 'REGS'	11/07/2031	3.88%	200,000	157,690	0.38%
<b><u>Netherlands</u></b>					
AT Securities BV FRN (Perpetual)	21/07/2023	5.25%	750,000	640,140	1.54%
<b><u>Nigeria</u></b>					
Fidelity Bank Plc 'REGS'	16/10/2022	10.50%	600,000	597,749	1.44%
<b><u>Norway</u></b>					
DNO ASA '144A'	29/05/2024	8.38%	234,155	233,862	0.56%
DNO ASA '144A'	09/09/2026	7.88%	279,000	263,655	0.64%
Mime Petroleum AS	10/11/2026	10.25%	250,000	223,750	0.54%
				721,267	1.74%
<b><u>South Africa</u></b>					
Residual Debt Services Ltd (Perpetual)	10/05/2171	8.73%	221,715	10,940	0.03%
<b><u>Spain</u></b>					
Banco Santander SA	18/08/2025	5.15%	200,000	194,211	0.47%
<b><u>Togo</u></b>					
Ecobank Transnational Inc 'REGS' FRN	17/06/2031	8.75%	200,000	163,606	0.39%
<b><u>Trinidad and Tobago</u></b>					
Telecommunications Services of Trinidad & Tobago Ltd 'REGS'	18/10/2029	8.88%	200,000	176,793	0.43%
<b><u>United Arab Emirates</u></b>					
Brooge Petroleum and Gas Investment Co FZE '144A'	24/09/2025	8.50%	984,500	947,581	2.28%
<b><u>United Kingdom</u></b>					
BP Capital Markets Plc FRN (Perpetual)	22/03/2030	4.88%	350,000	301,136	0.72%
EnQuest Plc '144A' 'EMTN'	15/10/2023	7.00%	650,000	625,761	1.51%
Jaguar Land Rover Automotive Plc 'REGS'	01/10/2027	4.50%	300,000	204,617	0.49%
Kent Global Plc	28/06/2026	10.00%	400,000	387,354	0.93%
Lloyds Banking Group Plc FRN	11/08/2026	4.72%	250,000	240,459	0.58%
Marks & Spencer Plc 'REGS'	01/12/2037	7.13%	150,000	134,070	0.32%
Tullow Oil Plc 'REGS'	15/05/2026	10.25%	377,000	319,159	0.77%
Ukraine Railways Via Rail Capital Markets Plc	15/07/2026	7.88%	500,000	106,000	0.26%
Virgin Money UK Plc 'GMTN' FRN	14/12/2028	7.88%	300,000	331,033	0.80%
Vmed O2 UK Financing I Plc '144A'	31/01/2031	4.25%	200,000	151,658	0.36%
Vodafone Group Plc FRN	04/04/2079	7.00%	200,000	190,767	0.46%
Waldorf Production UK Ltd	01/10/2024	9.75%	450,001	452,588	1.09%
				3,444,602	8.29%
<b><u>United States</u></b>					
Airbnb Inc (Zero Coupon)	15/03/2026	0.00%	250,000	208,250	0.50%
Alphabet Inc	15/08/2040	1.90%	100,000	64,370	0.15%
AMC Entertainment Holdings Inc	15/05/2027	6.13%	234,000	129,040	0.31%

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Enhanced Yield UCITS fund^^ (continued)**

**Financial assets at fair value through profit or loss (continued)**

Investments	Maturity Date	Coupon Rate %	Units/Contracts	Fair Value US\$	% of Net Assets
<b>Corporate Bonds (continued)</b>					
<b><u>United States (continued)</u></b>					
American Airlines 2013-2 Class A Pass Through Trust	15/01/2023	4.95%	298,207	294,617	0.71%
American Airlines Inc/AAdvantage Loyalty IP Ltd '144A'	20/04/2029	5.75%	132,000	115,404	0.28%
American Axle & Manufacturing Inc	15/03/2026	6.25%	94,000	86,393	0.21%
Avis Budget Car Rental LLC / Avis Budget Finance Inc '144A'	01/04/2028	4.75%	100,000	81,710	0.20%
Burford Capital Finance LLC	12/08/2025	6.13%	400,000	369,500	0.89%
CEMEX Materials LLC '144A'	21/07/2025	7.70%	400,000	400,700	0.96%
Delta Air Lines Inc	28/10/2029	3.75%	114,000	88,764	0.21%
Delta Air Lines Inc '144A'	01/05/2025	7.00%	200,000	201,530	0.49%
Ford Motor Co	15/02/2047	9.98%	336,000	416,134	1.00%
Ford Motor Credit Co LLC FRN	15/02/2023	4.14%	1,000,000	995,250	2.40%
Freeport-McMoRan Inc	01/08/2030	4.63%	400,000	351,457	0.85%
Hawaiian Airlines 2013-1 Class A Pass Through Certificates	15/01/2026	3.90%	28,114	23,355	0.06%
Hertz Corp/The '144A'	01/12/2029	5.00%	100,000	74,749	0.18%
Jervois Mining USA Ltd	20/07/2026	12.50%	300,000	310,500	0.75%
Southwest Airlines Co	10/02/2030	2.63%	100,000	80,323	0.19%
T-Mobile USA Inc	15/02/2041	3.00%	150,000	100,517	0.24%
United Airlines 2016-1 Class B Pass Through Trust	07/01/2026	3.65%	368,750	323,869	0.78%
United Airlines 2020-1 Class B Pass Through Trust	15/01/2026	4.88%	199,000	186,178	0.45%
United Airlines Holdings Inc	01/02/2024	5.00%	200,000	190,828	0.46%
United Airlines Inc '144A'	15/04/2029	4.63%	400,000	333,012	0.80%
Verizon Communications Inc	30/10/2030	1.68%	100,000	75,015	0.18%
				5,501,465	13.25%
<b>Total Corporate Bonds</b>				<b>22,661,850</b>	<b>54.58%</b>
<b>Government Bonds</b>					
<b><u>Egypt</u></b>					
Egypt Government International Bond 'REGS'	16/02/2026	3.88%	200,000	145,672	0.35%
<b>Total Government Bonds</b>				<b>145,672</b>	<b>0.35%</b>
<b>Treasury Obligations</b>					
<b><u>United States</u></b>					
United States Treasury Bill (Zero Coupon)	07/09/2023	0.00%	500,000	482,000	1.16%
United States Treasury Note/Bond	30/06/2024	3.00%	1,000,000	978,496	2.36%
United States Treasury Note/Bond	31/07/2024	3.00%	600,000	586,828	1.41%
United States Treasury Note/Bond	15/04/2025	2.63%	250,000	240,186	0.58%
United States Treasury Note/Bond	15/05/2025	2.75%	750,000	721,963	1.74%
United States Treasury Note/Bond	31/05/2025	0.25%	3,350,000	3,014,542	7.26%
United States Treasury Note/Bond	15/06/2025	2.88%	2,500,000	2,412,109	5.81%
United States Treasury Note/Bond	30/06/2025	0.25%	2,500,000	2,244,971	5.41%
United States Treasury Note/Bond	31/07/2025	0.25%	1,500,000	1,341,445	3.23%
United States Treasury Note/Bond	31/08/2027	3.13%	3,000,000	2,879,531	6.93%
United States Treasury Note/Bond	15/08/2052	3.00%	1,250,000	1,079,883	2.60%
				15,981,954	38.49%
<b>Total Treasury Obligations</b>				<b>15,981,954</b>	<b>38.49%</b>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Schedule of Investments as at 30 September 2022 (continued)**

**Rubrics Enhanced Yield UCITS fund^^ (continued)**

**Financial assets at fair value through profit or loss (continued)**

Investments	Maturity Date	Coupon Rate %		Units/Contracts	Fair Value US\$	% of Net Assets
<b>Collective Investment Schemes</b>						
Rubrics Emerging Markets Fixed Income UCITS Fund ^				3,035	394,931	0.95%
<b>Total Collective Investment Schemes</b>					<b>394,931</b>	<b>0.95%</b>
<b>Forward Foreign Currency Contracts*</b>						
Maturity Date		Amount Bought		Amount Sold	Fair Value US\$	% of Net Assets
30/12/2022	USD	332,860	GBP	285,000	14,268	0.04%
<b>Total Forward Foreign Currency Contracts*</b>					<b>14,268</b>	<b>0.04%</b>
<b>Total financial assets at fair value through profit or loss</b>					<b>39,198,675</b>	<b>94.41%</b>
<b>Financial liabilities at fair value through profit or loss</b>						
<b>Forward Foreign Currency Contracts*</b>						
Maturity Date		Amount Bought		Amount Sold	Fair Value US\$	% of Net Assets
31/03/2023	USD	331,345	GBP	311,000	(15,704)	(0.04%)
<b>Total Forward Foreign Currency Contracts*</b>					<b>(15,704)</b>	<b>(0.04%)</b>
<b>Total financial liabilities at fair value through profit or loss</b>					<b>(15,704)</b>	<b>(0.04%)</b>
<b>Total financial assets and financial liabilities at fair value through profit or loss</b>					<b>39,182,971</b>	<b>94.37%</b>
Cash and cash equivalents					1,764,257	4.25%
Other assets in excess of other liabilities					576,629	1.38%
<b>Net assets attributable to holders of redeemable shares</b>					<b>41,523,858</b>	<b>100.00%</b>

**Analysis of Total Assets**

	% of Total Assets
Transferable securities and money market instruments admitted to an official stock exchange listing or traded on a regulated market	93.23%
UCITS collective investment schemes	0.95%
OTC financial derivative instruments	0.03%
Other assets	5.79%
<b>Total Assets</b>	<b>100.00%</b>

\* The counterparty for the Forward Foreign Currency Contracts as at 30 September 2022 is The Bank of New York Mellon.

^ Investment in other Sub-Fund of the Company.

^^ Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

## RUBRICS GLOBAL UCITS FUNDS PLC

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

### Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022

#### 1. Organisation

Rubrics Global UCITS Funds Plc (the “Company”) is an open-ended variable capital umbrella investment company with segregated liability between sub-funds and authorised by the Central Bank of Ireland (the “Central Bank”) pursuant to the European Communities Undertakings for Collective Investment in Transferable Securities Regulations 2011, (as amended) (the “UCITS Regulations”) and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (the “Central Bank UCITS Regulations”).

The Company was incorporated on 11 September 2006 with limited liability in Ireland with registration number 426263.

As at 30 September 2022, the Company had four active sub-funds (individually referred to as the “Sub-Fund” and collectively referred to as the “Sub-Funds”) as follows: Rubrics Global Fixed Income UCITS Fund, Rubrics Global Credit UCITS Fund, Rubrics Emerging Markets Fixed Income UCITS Fund and Rubrics Enhanced Yield UCITS Fund. Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund were fully redeemed and ceased trading on 27 November 2020. An application for revocation to the Central Bank for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund will be made in due course.

The investment objective of Rubrics Global Fixed Income UCITS Fund is to achieve positive total returns and long-term capital appreciation by investing primarily in global fixed income securities. The Sub-Fund seeks to achieve its investment objective by building a diversified portfolio of bonds and other fixed income securities which are traded on international bond markets, which will reflect both medium and long-term views of macro-economic themes such as global inflation, growth and credit cycles.

The investment objective of Rubrics Global Credit UCITS Fund is to invest in a diversified, global portfolio of high-quality credit securities over the long-term. The Sub-Fund seeks to achieve its investment objective by primarily investing directly in a combination of fixed and floating rate bonds issued by corporates and in other interest-bearing securities including loan stock, debenture bonds and notes and liquid assets.

The investment objective of Rubrics Emerging Markets Fixed Income UCITS Fund is to achieve positive total returns and long-term capital appreciation by investing primarily in global emerging market fixed income securities. The Sub-Fund seeks to achieve its investment objective by building a diversified portfolio of transferable securities, bonds and other fixed income securities.

The investment objective of Rubrics Enhanced Yield UCITS Fund is to invest in a diversified, global portfolio of fixed income securities with attractive income generating characteristics over the long-term.

At 30 September 2022, the issued share classes of the Sub-Funds were listed on the Global Exchange Market (“GEM”) of Euronext Dublin, except for:

“USD Class AC, USD Class AD, USD Class ACD, EUR Class BC Hedged, EUR Class BD Hedged, EUR Class BCD Hedged, GBP Class CC Hedged, GBP Class CD Hedged, GBP Class CCD Hedged, USD Class DD, EUR Class ED Hedged, GBP Class FD Hedged, CHF Class GC Hedged, CHF Class GD Hedged, CHF Class GCD Hedged, CHF Class HD Hedged, USD Class PA, EUR Class PB Hedged, GBP Class PC Hedged, USD Class PD, EUR Class PE Hedged, GBP Class PF Hedged, CHF Class PG Hedged and CHF Class PH Hedged” for Rubrics Global Fixed UCITS Fund.

“USD Class AC, USD Class AD, USD Class ACD, EUR Class BC Hedged, EUR Class BD Hedged, EUR Class BCD Hedged, GBP Class CC Hedged, GBP Class CD Hedged, GBP Class CCD Hedged, USD Class DD, EUR Class ED Hedged, GBP Class FD Hedged, CHF Class G Hedged, CHF Class GC Hedged, CHF Class GD Hedged, CHF Class GCD Hedged, CHF Class HD Hedged, USD Class I, USD Class ID, EUR Class J Hedged, EUR Class JD Hedged, GBP Class K Hedged, GBP Class KD Hedged, CHF Class L Hedged, CHF Class LD Hedged, USD Class PA, EUR Class PB Hedged, GBP Class PC Hedged, USD Class PD, EUR Class PE Hedged, GBP Class PF Hedged, CHF Class PG Hedged and CHF Class PH Hedged” for Rubrics Global Credit UCITS Fund.

“USD Class AC, USD Class AD, USD Class ACD, EUR Class BC Hedged, EUR Class BD Hedged, EUR Class BCD Hedged, GBP Class CC Hedged, GBP Class CD Hedged, GBP Class CCD Hedged, USD Class DD, EUR Class ED Hedged, GBP Class FD Hedged, CHF Class G Hedged, CHF Class GC Hedged, CHF Class GD Hedged, CHF Class GCD Hedged, CHF Class HD Hedged, USD Class I, USD Class ID, EUR Class J Hedged, EUR Class JD Hedged, GBP Class K Hedged, GBP Class KD Hedged, CHF Class L Hedged and CHF Class LD Hedged” for Rubrics Emerging Markets Fixed Income UCITS Fund.

“USD Class A, USD Class AC, USD Class AD, USD Class ACD, EUR Class B Hedged, EUR Class BC Hedged, EUR Class BD Hedged, EUR Class BCD Hedged, GBP Class C Hedged, GBP Class CC Hedged, GBP Class CD Hedged, GBP Class CCD Hedged, USD Class D, USD Class DD, EUR Class E Hedged, EUR Class ED Hedged, GBP Class F Hedged, GBP Class FD Hedged, CHF Class G Hedged, CHF Class GC Hedged, CHF Class GD Hedged, CHF Class GCD Hedged, CHF Class H Hedged and CHF Class HD Hedged,” for Rubrics Enhanced Yield UCITS Fund.

## RUBRICS GLOBAL UCITS FUNDS PLC

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

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### Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)

#### 2. Significant accounting policies

The significant accounting policies and estimation techniques adopted by the Company for the financial period ended 30 September 2022 are consistent with those adopted by the Company for the annual financial statements for the financial year ended 31 March 2022.

In addition to these accounting policies, the Company's financial statements as at 30 September 2022 represent the consolidated financial statements of the Company and its Subsidiaries. The Company has consolidated its interests in the Subsidiaries on the basis that it has the power to exercise control over their operations.

As at 30 September 2022, the Company owned 100% of the outstanding shares of both IFI Rubrics Limited, through Rubrics India Fixed Income UCITS Fund's investment in IFI Rubrics Limited and Q IFI Rubrics Limited, through Q Rubrics India Fixed Income UCITS Fund's investment in Q IFI Rubrics Limited. All transactions and balances between the Company and the Subsidiaries have been eliminated upon consolidation. In addition to the above, all transactions and balances between Sub-Funds of the Company have been eliminated.

#### Basis of preparation

The condensed interim financial statements for the financial period ended 30 September 2022 have been prepared in accordance with International Accounting Standard ("IAS") 34, 'Interim Financial Reporting' and Irish Statute comprising UCITS Regulations and Central Bank UCITS Regulations. The condensed interim financial statements should be read in conjunction with the annual report and audited consolidated financial statements for the financial year ended 31 March 2022.

The financial statements of Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, have been prepared on a non-going concern basis as these Sub-Funds were fully redeemed and ceased trading on 27 November 2020.

#### New accounting standards, amendments and interpretations in issue and effective for the financial periods beginning on or after 1 April 2022

At the date of approval of these financial statements, the following standards, amendments and interpretations to existing standards were adopted by the Company effective from 1 April 2022:

##### Amendment to IFRS 7, IFRS 9 and IAS 39 (Phase 2)

The amendments address issues that might affect financial reporting during the reform of an interest rate benchmark, including the effects of changes to contractual cash flows or hedging relationships arising from the replacement of an interest rate benchmark with an alternative benchmark rate (replacement issues). The amended requirements in IFRS 7, IFRS 9 and IAS 39 relates to:

- changes in the basis for determining contractual cash flows of financial assets and financial liabilities,
- hedge accounting, and
- disclosures.

The Phase 2 amendments apply only to changes required by the interest rate benchmark reform to financial instruments and hedging relationships. The amendments apply retrospectively with earlier application permitted. Hedging relationships previously discontinued solely because of changes resulting from the reform will be reinstated if certain conditions are met. The amendment is effective for annual reporting periods beginning on or after 1 January 2021. Based on the Company's assessment, the amendment does not have a material impact on the Company's financial statements.

#### Standards, interpretations and amendments to existing standards in issue but not yet effective

##### Onerous Contracts - Cost of Fulfilling a Contract (Amendments to IAS 37)

IAS 37 Provisions Contingent Liabilities and Contingent Assets did not specify which costs to include in estimating the cost of fulfilling a contract for the purpose of assessing whether that contract is onerous. Research conducted by the IFRS Interpretations Committee indicated that differing views on which costs to include could lead to material differences in the financial statements of entities that enter into some types of contracts. In this project, the IASB developed amendments to IAS 37 to clarify that for the purpose of assessing whether a contract is onerous, the cost of fulfilling the contract includes both the incremental costs of fulfilling that contract and an allocation of other costs that relate directly to fulfilling contracts. The IASB issued the amendments in May 2020.

## RUBRICS GLOBAL UCITS FUNDS PLC

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

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### Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)

#### 2. Significant accounting policies (continued)

##### Standards, interpretations and amendments to existing standards in issue but not yet effective (continued)

##### Onerous Contracts - Cost of Fulfilling a Contract (Amendments to IAS 37) (continued)

The amendments are effective for contracts for which an entity has not yet fulfilled all its obligations on or after 1 January 2022 with earlier application permitted. The Company is currently evaluating the impact, if any, that this amendment will have on its financial statements.

##### Classification of Liabilities as Current or Non-current (Amendments to IAS 1)

The amendments clarify a criterion in IAS 1 for classifying a liability as non-current: the requirement for an entity to have the right to defer settlement of the liability for at least 12 months after the reporting period.

The amendments:

- specify that an entity's right to defer settlement must exist at the end of the reporting period;
- clarify that classification is unaffected by management's intentions or expectations about whether the entity will exercise its right to defer settlement;
- clarify how lending conditions affect classification; and
- clarify requirements for classifying liabilities an entity will or may settle by issuing its own equity instruments.

In its Primary Financial Statements project, the IASB is developing proposals to improve the way information is communicated in financial statements. The IASB proposes to issue requirements in a new IFRS Standard that would replace IAS 1. The amendments apply retrospectively for annual reporting periods beginning on or after 1 January 2023 with earlier application permitted. The Company is currently evaluating the impact, if any, that this amendment will have on its financial statements.

A number of new standards and amendments to standards are yet to be effective for annual period beginning after 1 January 2021 and earlier application is permitted; however, the Company has not early adopted any of the forthcoming new or amended standards in preparing these interim report and unaudited financial statements as they are not expected to have a significant impact on the Company.

#### 3. Fair value of financial instruments

IFRS 13 'Fair Value Measurement' requires a fair value hierarchy where financial instruments are recognised at fair value, based on the following levels:

- Quoted unadjusted prices in active markets for identical assets or liabilities (Level 1);
- Those involving inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices) (Level 2); and
- Those with inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3).

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The determination of what constitutes 'observable' requires significant judgement by Rubrics Asset Management (Ireland) Limited (the "Investment Manager"). The Company considers observable data to be that market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)**

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

The tables below analyse within the fair value hierarchy each Sub-Fund's financial assets and financial liabilities (by security type) measured at fair value as at 30 September 2022 and 31 March 2022:

**Rubrics Global Fixed Income UCITS Fund**

<b>Financial Assets and Financial Liabilities at Fair Value as at 30 September 2022</b>				
	Level 1	Level 2	Level 3	Total
<b>Financial assets at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Collective Investment Schemes	23,054,622	–	–	23,054,622
Corporate Bonds	–	40,562,690	–	40,562,690
Treasury Obligations	164,896,785	–	–	164,896,785
Forward Foreign Currency Contracts	–	260,874	–	260,874
<b>Total</b>	<b>187,951,407</b>	<b>40,823,564</b>	<b>–</b>	<b>228,774,971</b>
<b>Financial liabilities at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Forward Foreign Currency Contracts	–	(2,431,858)	–	(2,431,858)
<b>Total</b>	<b>–</b>	<b>(2,431,858)</b>	<b>–</b>	<b>(2,431,858)</b>

**Rubrics Global Fixed Income UCITS Fund**

<b>Financial Assets and Financial Liabilities at Fair Value as at 31 March 2022</b>				
	Level 1	Level 2	Level 3	Total
<b>Financial assets at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Collective Investment Schemes	27,967,487	–	–	27,967,487
Corporate Bonds	–	92,152,761	–	92,152,761
Government Bonds	–	22,311,881	–	22,311,881
Treasury Obligations	128,315,547	–	–	128,315,547
Forward Foreign Currency Contracts	–	2,360,696	–	2,360,696
<b>Total</b>	<b>156,283,034</b>	<b>116,825,338</b>	<b>–</b>	<b>273,108,372</b>
<b>Financial liabilities at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Forward Foreign Currency Contracts	–	(213,418)	–	(213,418)
<b>Total</b>	<b>–</b>	<b>(213,418)</b>	<b>–</b>	<b>(213,418)</b>

**Rubrics Global Credit UCITS Fund**

<b>Financial Assets and Financial Liabilities at Fair Value as at 30 September 2022</b>				
	Level 1	Level 2	Level 3	Total
<b>Financial assets at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Corporate Bonds	–	264,537,915	–	264,537,915
Government Bonds	–	3,856,596	–	3,856,596
Preferred Stock	145,398	–	–	145,398
Treasury Obligations	74,170,621	–	–	74,170,621
Forward Foreign Currency Contracts	–	16,303,056	–	16,303,056
<b>Total</b>	<b>74,316,019</b>	<b>284,697,567</b>	<b>–</b>	<b>359,013,586</b>
<b>Financial liabilities at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Forward Foreign Currency Contracts	–	(3,996,362)	–	(3,996,362)
<b>Total</b>	<b>–</b>	<b>(3,996,362)</b>	<b>–</b>	<b>(3,996,362)</b>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)

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

**Rubrics Global Credit UCITS Fund**

<b>Financial Assets and Financial Liabilities at Fair Value as at 31 March 2022</b>				
	Level 1	Level 2	Level 3	Total
<b>Financial assets at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Corporate Bonds	–	410,302,532	–	410,302,532
Government Bonds	–	6,099,200	–	6,099,200
Preferred Stock	888,733	–	–	888,733
Treasury Obligations	2,427,043	–	–	2,427,043
Forward Foreign Currency Contracts	–	5,402,166	–	5,402,166
<b>Total</b>	<b>3,315,776</b>	<b>421,803,898</b>	<b>–</b>	<b>425,119,674</b>
<b>Financial liabilities at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Forward Foreign Currency Contracts	–	(2,309,652)	–	(2,309,652)
<b>Total</b>	<b>–</b>	<b>(2,309,652)</b>	<b>–</b>	<b>(2,309,652)</b>

**Rubrics Emerging Markets Fixed Income UCITS Fund**

<b>Financial Assets and Financial Liabilities at Fair Value as at 30 September 2022</b>				
	Level 1	Level 2	Level 3	Total
<b>Financial assets at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Corporate Bonds	–	759,164	–	759,164
Government Bonds	–	189,639	–	189,639
Treasury Obligations	4,241,491	–	–	4,241,491
Forward Foreign Currency Contracts	–	11,333	–	11,333
<b>Total</b>	<b>4,241,491</b>	<b>960,136</b>	<b>–</b>	<b>5,201,627</b>
<b>Financial liabilities at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Forward Foreign Currency Contracts	–	(77,909)	–	(77,909)
<b>Total</b>	<b>–</b>	<b>(77,909)</b>	<b>–</b>	<b>(77,909)</b>

**Rubrics Emerging Markets Fixed Income UCITS Fund**

<b>Financial Assets and Financial Liabilities at Fair Value as at 31 March 2022</b>				
	Level 1	Level 2	Level 3	Total
<b>Financial assets at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Corporate Bonds	–	1,437,688	–	1,437,688
Government Bonds	–	1,233,021	–	1,233,021
Treasury Obligations	3,494,769	–	–	3,494,769
Forward Foreign Currency Contracts	–	95,706	–	95,706
<b>Total</b>	<b>3,494,769</b>	<b>2,766,415</b>	<b>–</b>	<b>6,261,184</b>
<b>Financial liabilities at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Forward Foreign Currency Contracts	–	(3,659)	–	(3,659)
<b>Total</b>	<b>–</b>	<b>(3,659)</b>	<b>–</b>	<b>(3,659)</b>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)**

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

**Rubrics Enhanced Yield UCITS fund^^**

<b>Financial Assets and Financial Liabilities at Fair Value as at 30 September 2022</b>				
	Level 1	Level 2	Level 3	Total
<b>Financial assets at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Collective Investment Schemes	394,931	–	–	394,931
Corporate Bonds	–	22,661,850	–	22,661,850
Government Bonds	–	145,672	–	145,672
Treasury Obligations	15,981,954	–	–	15,981,954
Forward Foreign Currency Contracts	–	14,268	–	14,268
<b>Total</b>	<b>16,376,885</b>	<b>22,821,790</b>	<b>–</b>	<b>39,198,675</b>
<b>Financial liabilities at fair value through profit or loss</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Forward Foreign Currency Contracts	–	(15,704)	–	(15,704)
<b>Total</b>	<b>–</b>	<b>(15,704)</b>	<b>–</b>	<b>(15,704)</b>

^^ Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

As at 30 September 2022 and 31 March 2022, there were no securities held by Q Rubrics India Fixed Income UCITS Fund and Rubrics India Fixed Income UCITS Fund as the sub-funds were fully redeemed and ceased trading on 27 November 2020.

All other assets and liabilities including cash and cash equivalents as at 30 September 2022 and 31 March 2022 are carried at amortised cost; their carrying values are a reasonable approximation of fair value. As such, Level 2 is deemed to be the most appropriate categorisation for these financial instruments.

There were no Level 3 securities held as at 30 September 2022 and 31 March 2022, respectively.

During the financial period ended 30 September 2022 and financial year ended 31 March 2022, there were no transfers between levels of the fair value hierarchy. Transfers between levels of the fair value hierarchy are deemed to have occurred at the beginning of the financial year.

**4. Income Tax**

Each year, the Subsidiaries of the Company, IFI Rubrics Limited and Q IFI Rubrics Limited, file an income tax return in Mauritius as required. The Subsidiaries are liable to income tax on its chargeable income at 15%. Any tax losses are subject to a five year limitation period. Income tax paid or refunded is disclosed in the Statement of Comprehensive Income. During the financial period ended 30 September 2022, IFI Rubrics Limited had neither income tax expense nor refund (31 March 2022: US\$Nil) while Q IFI Rubrics Limited had neither an income tax expense nor refund (31 March 2022: US\$Nil). As at 30 September 2022 and 31 March 2022, both IFI Rubrics Limited and Q IFI Rubrics Limited had no outstanding income tax liability.

**5. Legal fees and other expenses**

**Legal fees**

The following table provides a breakdown of legal fees as per the Consolidated Statement of Comprehensive Income during the financial period ended 30 September 2022:

	Rubrics Global Fixed Income UCITS Fund	Rubrics Global Credit Fixed Income UCITS Fund	Rubrics Emerging Markets Fixed Income UCITS Fund	Rubrics India Fixed Income UCITS Fund*^	Q Rubrics India Fixed Income UCITS Fund*^	Rubrics Enhanced Yield UCITS fund^^	Total*
	US\$	US\$	US\$	US\$	US\$	US\$	US\$
General legal fees	8,430	13,594	203	–	–	1,844	24,071
Foreign jurisdiction legal representation fees	7,833	9,222	107	–	–	1,043	18,205
	<b>16,263</b>	<b>22,816</b>	<b>310</b>	<b>–</b>	<b>–</b>	<b>2,887</b>	<b>42,276</b>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)**

**5. Legal fees and other expenses (continued)**

*Legal fees (continued)*

The following table provides a breakdown of legal fees as per the Consolidated Statement of Comprehensive Income during the financial period ended 30 September 2021:

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Total* US\$</b>
General legal fees	14,838	16,560	360	–	–	31,758
Foreign jurisdiction legal representation fees	12,286	10,389	269	–	–	22,944
	<b>27,124</b>	<b>26,949</b>	<b>629</b>	<b>–</b>	<b>–</b>	<b>54,702</b>

\* The legal fees for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund include the legal fees of the Subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, respectively. The expenses of the Subsidiaries are also included in the combined total.

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

<sup>^^</sup> Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

*Other expenses*

The following table provides a breakdown of other expenses as per the Consolidated Statement of Comprehensive Income during the financial period ended 30 September 2022:

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Rubrics Enhanced Yield UCITS fund*<sup>^^</sup> US\$</b>	<b>Total* US\$</b>
Fund publication fees	7,707	11,869	150	–	–	260	19,986
Fund documentation translation and distribution fees	5,318	9,323	(7)	–	–	–	14,634
Directors' insurance	7,071	10,423	173	–	–	756	18,423
Platform fees	11,090	15,077	96	–	–	–	26,263
Local paying agent fees	(6,301)	2,751	(83)	–	–	–	(3,633)
Setup cost	–	–	–	–	–	9,621	9,621
<b>Total other expenses</b>	<b>24,885</b>	<b>49,443</b>	<b>329</b>	<b>–</b>	<b>–</b>	<b>10,637</b>	<b>85,294</b>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)**

**5. Legal fees and other expenses (continued)**

*Other expenses (continued)*

The following table provides a breakdown of other expenses as per the Consolidated Statement of Comprehensive Income during the financial period ended 30 September 2021:

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Total* US\$</b>
Fund publication fees	3,415	3,812	83	–	–	7,310
Fund documentation translation and distribution fees	4,251	4,745	104	–	–	9,100
Directors' insurance	6,559	7,320	159	–	–	14,038
Platform fees	8,627	8,802	37	–	–	17,466
Local paying agent fees	15,961	10,418	377	–	–	26,756
VAT and other taxation	(620)	(697)	(15)	–	–	(1,332)
Other	–	–	–	3,132	4,380	7,512
<b>Total other expenses</b>	<b>38,193</b>	<b>34,400</b>	<b>745</b>	<b>3,132</b>	<b>4,380</b>	<b>80,850</b>

\* The other expenses for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund include the other expenses of the Subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, respectively. The expenses of the Subsidiaries are also included in the combined total.

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

<sup>^^</sup> Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

The following table provides a breakdown of other accrued expenses as per the Consolidated Statement of Financial Position as at 30 September 2022:

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund*<sup>^</sup> US\$</b>	<b>Rubrics Enhanced Yield UCITS fund*<sup>^^</sup> US\$</b>	<b>Total US\$</b>
Accrued fund publication fees	1,840	–	111	–	–	260	2,211
Accrued fund documentation translation and distribution fees	12,921	19,053	54	–	–	–	32,028
Accrued platform fees	1,640	2,122	–	–	–	–	3,762
Accrued local paying agent fees	–	–	60	–	–	–	60
Accrued liquidation fees	–	–	–	43,412	7,629	–	51,041
Accrued other	7,988	10,862	174	(120)	555	949	20,408
<b>Total other accrued expenses</b>	<b>24,389</b>	<b>32,037</b>	<b>399</b>	<b>43,292</b>	<b>8,184</b>	<b>1,209</b>	<b>109,510</b>

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)**

**5. Legal fees and other expenses (continued)**

*Other expenses (continued)*

The following table provides a breakdown of other accrued expenses as per the Consolidated Statement of Financial Position as at 31 March 2022:

	<b>Rubrics Global Fixed Income UCITS Fund US\$</b>	<b>Rubrics Global Credit UCITS Fund US\$</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund US\$</b>	<b>Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Q Rubrics India Fixed Income UCITS Fund<sup>^</sup> US\$</b>	<b>Total US\$</b>
Accrued fund publication fees	9,870	10,029	1,301	–	–	21,200
Accrued platform fees	–	2,367	13	–	–	2,380
Accrued local paying agent fees	21,438	10,033	565	–	–	32,036
Accrued liquidation fees	–	–	–	51,356	16,243	67,599
Accrued other	1,011	152	227	–	–	1,390
<b>Total other accrued expenses</b>	<b>32,319</b>	<b>22,581</b>	<b>2,106</b>	<b>51,356</b>	<b>16,243</b>	<b>124,605</b>

\* The other accrued expenses for Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund include the other accrued expenses of the Subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, respectively. The accrued expenses of the Subsidiaries are also included in the combined total.

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

<sup>^^</sup> Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

**6. Related party transactions**

According to IAS 24 Related Parties, 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 or is a member of the key management personnel of the reporting entity or of a parent of the reporting entity. The following related party relationships and transactions have been identified.

The Directors, Manager and Investment Manager are considered as key management personnel.

The Company has appointed the Investment Manager to implement the investment strategy as specified in the Prospectus. Investment Management fees and Investment Management fees payable are included in “Investment Management fees” in the Consolidated Statement of Comprehensive Income and “Investment Management fees payable” in the Consolidated Statement of Financial Position, respectively.

During the financial period ended 30 September 2022, fees received by the Investment Manager was US\$2,452,001 (30 September 2021: US\$ 3,302,316), of which the US\$404,687 was outstanding as at 30 September 2022 (31 March 2022: US\$ 452,198).

The Company has also appointed the Investment Manager to act as facilities agent in certain jurisdictions and from 1 January 2022, the Investment Manager is to charge a fee of up to \$3,000 (plus VAT) per year, per jurisdiction, for a total of three sub-funds with an additional \$1,000 per year, per jurisdiction for each additional sub-fund.

Up until end of November 2020, the Investment Manager was responsible for and discharges the fees for Quantum Advisors Private Limited, Sub-Investment Manager of Q IFI Rubrics Limited, out of the fees paid to the Investment Manager. During the financial period ended 30 September 2022 and financial period ended 30 September 2021, there were no investment management fees paid to the Sub-Investment Manager. US\$Nil (31 March 2022: US\$Nil) of which was outstanding as at 30 September 2022.

Some employees and shareholders of the Investment Manager held immaterial positions in the shares of some of the Funds of the Company as at 30 September 2022 and 31 March 2022.

## RUBRICS GLOBAL UCITS FUNDS PLC

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

### Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)

#### 6. Related party transactions (continued)

Carne Global Fund Managers (Ireland) Limited (the “Manager”) is considered a related party to the Company as it is considered to have significant influence over the Company in its role as Manager. During the financial period ended 30 September 2022, the Manager earned fees of US\$58,947 (30 September 2021: US\$64,517), of which US\$9,249 was outstanding as at 30 September 2022 (31 March 2022: US\$ 10,698). During the financial period ended 30 September 2022, Carne Global Financial Services Limited, the parent company of the Manager, also earned fees of US\$7,847 (30 September 2021: US\$16,176) in respect of other governance services to the Company, of which US\$Nil was outstanding as at 30 September 2022 (31 March 2022: US\$Nil).

Total Directors' fees charged for the financial period ended 30 September 2022 were US\$26,713 (30 September 2021: US\$28,652), of which US\$Nil was payable as at 30 September 2022 (31 March 2021: US\$Nil).

Caitriona O'Malley, a Director of the Company, is an employee of the Investment Manager. Caitriona O'Malley received no fee for acting as a Director for the financial period ended 30 September 2022 and 30 September 2021.

As at 30 September 2022 and 31 March 2022, the Investment Manager held one management share and S O'Hanlon Limited, a company related to an employee of the Investment Manager, also held one management share.

Rubrics Global Fixed Income UCITS Fund and Rubrics Enhanced Yield UCITS Fund invests in other Sub-Funds of the Company, each of which is also managed by the Investment Manager. The tables below detail the fair value of each Sub-Fund's investments in other Sub-Funds of the Company as at 30 September 2022 and 31 March 2022:

30 September 2022	Rubrics Emerging Markets Fixed Income UCITS Fund US\$	Rubrics Global Credit UCITS Fund US\$	Total fair value of cross investments US\$
Rubrics Global Fixed Income UCITS Fund	1,570,175	21,484,447	23,054,622
<b>Total</b>	<b>1,570,175</b>	<b>21,484,447</b>	<b>23,054,622</b>

30 September 2022	Rubrics Emerging Markets Fixed Income UCITS Fund US\$	Total fair value of cross investments US\$
Rubrics Enhanced Yield UCITS Fund^^	394,931	394,931
<b>Total</b>	<b>394,931</b>	<b>394,931</b>

^^ Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

31 March 2022	Rubrics Emerging Markets Fixed Income UCITS Fund US\$	Rubrics Global Credit UCITS Fund US\$	Total fair value of cross investments US\$
Rubrics Global Fixed Income UCITS Fund	1,791,370	26,176,117	27,967,487
<b>Total</b>	<b>1,791,370</b>	<b>26,176,117</b>	<b>27,967,487</b>

The cross investments have been eliminated in the financial statements of the Company and the Group. Where a Sub-Fund invests in another Sub-Fund or Sub-Funds of the Company, these cross investments have been deducted from the total net asset value when calculating the management fees and investment management fees payable.

#### *Connected Person Transactions*

The Central Bank UCITS Regulations states that any transaction carried out with a UCITS by a management company or depositary to a UCITS; and the delegates or sub-delegates of such a management company or depositary (excluding any non-group company sub-custodians appointed by a depositary); and any associated or group company of such a management company, depositary, delegate or sub-delegate (“connected person”) must be carried out as if conducted at arm's length. Transactions must be in the best interests of the shareholders.

## RUBRICS GLOBAL UCITS FUNDS PLC

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

### Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)

#### 6. Related party transactions (continued)

##### Connected Person Transactions (continued)

Under the Central Bank UCITS Regulation 81(4), the Directors of the Manager, as responsible persons, are satisfied that there are arrangements (evidenced by written procedures) in place, to ensure that the obligations set out in Regulation 43 (1) are applied to all transactions with connected parties; and the directors are satisfied that transactions with connected parties entered into during the financial period complied with the obligations set out in Regulation 43 (1) (a) and (b) of the Central Bank UCITS Regulations.

#### 7. Exchange rates

The following exchange rates were used in the preparation of the financial statements as at 30 September 2022 and 31 March 2022. One US Dollar equates to the following foreign currency amounts:

	Daily Rates		Average Rates	
	30 September 2022	31 March 2022	30 September 2022	30 September 2021
<b>Exchange Rates against US Dollar</b>				
Australian Dollar	1.5553	1.3316	1.4318	1.3302
Brazilian Real	5.4089	4.7519	5.0816	n/a
Chilean Peso	957.9351	786.9250	884.6289	744.5153
Colombian Peso	4,594.0060	3,753.7060	4,150.7629	3,768.5131
Czech Koruna	25.0819	21.9525	23.7704	21.4592
European Euro	1.0208	0.8988	0.9660	0.8392
Great British Pound	0.8958	0.7595	0.8233	0.7206
Hungarian Forint	431.8635	n/a	381.1783	297.3422
Indian Rupee	81.3512	75.7750	78.4770	73.9042
Indonesian Rupiah	15,227.5004	14,362.5005	14,737.8802	14,383.6809
Mexican Peso	20.1075	19.942	20.1413	20.0205
Polish Zloty	4.9390	4.1673	4.5358	3.8169
Russian Ruble	n/a	n/a	n/a	73.8304
South Korean Won	1,430.7000	1,212.0501	1,299.3566	1,140.3334
Swedish Krona	11.0975	9.3194	10.1904	8.5348
Swiss Franc	0.9843	0.9203	0.9654	0.9147

#### 8. Segregated liability

The Company is an umbrella fund with segregated liability between Sub-Funds. As a result, as a matter of Irish company law, any liability attributable to a particular Sub-Fund may only be discharged out of the assets of that Sub-Fund and the assets of other Sub-Funds may not be used to satisfy the liability. In addition, any contract entered into by the Company will by operation of law include an implied term to the effect that the counterparty to the contract may not have any recourse to assets of any of the Sub-Funds other than the Sub-Fund in respect of which the contract was entered into. These provisions are binding both on creditors and in any insolvency.

#### 9. Soft Commissions

The Company does not deal in soft commission arrangements.

#### 10. Efficient Portfolio Management

The Investment Manager may employ for certain Sub-Funds, investment techniques and instruments for efficient portfolio management, subject to the conditions and within the limits from time to time laid down by the Central Bank. Furthermore, new techniques and instruments may be developed which may be suitable for use by a Sub-Fund in the future and a Sub-Fund may employ such techniques and instruments subject to the prior approval, and any restrictions imposed by the Central Bank.

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)**

**10. Efficient Portfolio Management (continued)**

During the financial period, forward foreign currency transactions were entered into for the purpose of efficient portfolio management in order to hedge currency and market exposure as well as increase capital and income returns. Details of all open forward foreign currency transactions at the financial period end are disclosed in the Schedule of Investments. Cash collateral received in respect of forward foreign currency contracts is shown as an asset in the Statement of Financial Position, which is offset by a corresponding liability.

Realised gains and losses and the net changes in unrealised gains and losses on forward foreign currency contracts are included in “Net gain/(loss) on financial assets and liabilities at fair value through profit or loss” in the Consolidated Statement of Comprehensive Income.

**11. Distributions**

*Accumulating Share Classes*

No income or capital gains attributable to the relevant class will be distributed by the Sub-Funds by way of dividend. All such income or capital gains are reinvested in accordance with the investment objectives and investment policies of the Sub-Funds.

*Distributing Share Classes*

Dividends in respect of Class CD and Class FD of Rubrics Global Fixed Income UCITS Fund, and Class CD, Class FD, Class ID and Class KD (Hedged) of Rubrics Global Credit UCITS Fund (the “Distributing Share Classes”) will be distributed on a quarterly basis as determined by the Directors.

It is the intention of the directors that dividends will be paid from the relevant Sub-Fund’s net income. As the Sub-Fund currently charges fees and expenses to the capital of the Distributing Share Classes, the income available for distribution will in practice be a gross rather than net income figure. Gross income shall generally consist of interest, dividends and other investment income less withholding and other taxes or adjustments as applicable. In any distribution period, if the calculation of distributable income results in a net deficit, there will be no distribution for that period.

Shareholders may elect to reinvest dividends for additional shares. Reinvestments will be subject to the minimum transaction amount of the relevant class.

During the financial periods ended 30 September 2022 and 30 September 2021, distributions were paid on the following class of shares:

Class	Currency of Share Class	Ex-Date	30 September 2022		30 September 2021		
			Amount (Class Currency)	Distribution per Share	Ex-Date	Amount (Class Currency)	Distribution per Share
<b>Rubrics Global Credit UCITS Fund</b>							
Class ID (Hedged)	USD	01-Jun-22	64,432	0.0589	01-Jun-21	26,954	0.0636
Class KD (Hedged)	GBP	01-Jun-22	407	0.0471	01-Jun-21	659	0.0509
Class ID (Hedged)	USD	01-Sep-22	34,881	0.057	01-Sep-21	56,578	0.0642
Class KD (Hedged)	GBP	01-Sep-22	399	0.046	01-Sep-21	649	0.0513
<b>Rubrics Enhanced Yield UCITS Fund</b>							
Class DD	USD	01-Sep-22	20,575	0.0122			

## RUBRICS GLOBAL UCITS FUNDS PLC

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

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### Notes to the Consolidated Financial Statements for the financial year ended 30 September 2022 (continued)

#### 12. Significant events

On 1 June 2022, the Rubrics Enhanced Yield UCITS Fund sub-fund was launched. The investment objective of the Rubrics Enhanced Yield UCITS Fund is to invest in a diversified, global portfolio of fixed income securities with attractive income generating characteristics over the long-term.

##### COVID-19 Impact

Throughout the financial period ended 30 September 2022, central banks have been tightening monetary policy as the extraordinary accommodation provided during the COVID pandemic ended earlier in the year. Asset purchases had already ended and several central banks have already begun or announced plans to reduce their balance sheets through Quantitative Tightening. COVID lockdowns have not featured in most countries as vaccination rates have increased and restrictions have eased. China is the notable exception, where government policy remains to pursue zero-COVID and there have been occasional lockdowns and restrictions in response to outbreaks. As central bank policy tightening has continued and accelerated, yields and credit have continued to move higher throughout 2022. This has seen one of the worst performances on record for fixed income assets in 2022 has impacted the Sub-Funds of the Company. Inflation has remained elevated meaning central banks are inclined to continue with tighter policy, potentially leading to even higher yields. The Sub-Funds remain conscious of the potential market impact of higher inflation and yields while also acknowledging the more attractive investment opportunities at these higher yields.

##### Ongoing Russian Conflict

The Russian invasion of Ukraine has continued to impact financial markets through increased volatility, commodity prices and a reassessment of security in Europe. The higher oil and particularly gas prices as a result of the conflict are having an inflationary impact which is putting upward pressure on bond yields and is likely to lead to a recession in Europe. The region is also a large supplier of wheat and world food prices have risen significantly in another inflationary impulse. Europe has adjusted its energy supplies away from Russian sources to compensate for the reduced Russian supply which has been costly and a drag on the economy. Russian assets continue to be severely impacted as sanctions have made repayment of Russian debt difficult. The Sub-Funds have no remaining exposure to Russian assets – the Rubrics Global Credit UCITS Fund exited the small Russian exposure it held. The Sub-Funds continue to monitor the situation in Ukraine and assess any impact on market valuations.

There were no other events during the financial period that have a material bearing on the understanding of the financial statements, except for those mentioned above.

#### 13. Subsequent events

There were no material events after the reporting date that have a material bearing on the understanding of the financial statements.

#### 14. Prior period comparatives

The financial prior period comparatives for the Consolidated and Company Statement of Financial Position are as at 31 March 2022. The financial prior period comparatives for the Statement of Comprehensive Income, the Statement of Changes in Net Assets Attributable to Holders of Redeemable Shares and the Statement of Cash Flows are for the financial period ended 30 September 2021 and are consolidated.

#### 15. Approval of the consolidated financial statements

The consolidated financial statements were authorised for issue by the Directors on 23 November 2022.

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Statements of Major Changes in Investments  
For the financial period ended 30 September 2022**

In accordance with the Central Bank UCITS Regulations, a statement of the largest changes in the composition of the Schedule of Investments during the reporting financial period is provided. These are defined as the aggregate purchases and sales of an investment exceeding 1% of the total value of purchases and sales for the financial period, respectively. At a minimum, the largest 20 purchases and sales are listed. The following tables show the purchases and sales exceeding 1% of the total value of purchases and sales for the financial period.

**Rubrics Global Fixed Income UCITS Fund**

ALL PURCHASES*	COST US\$	LARGEST SALES	PROCEEDS US\$
United States Treasury Note/Bond, 3.13% due 31/08/2027	24,745,117	United States Treasury Note/Bond, 1.50% due 15/02/2025	38,390,625
United States Treasury Note/Bond, 2.63% due 31/05/2027	24,662,110	Bundesobligation, 0.00% due 10/04/2026	19,779,714
United States Treasury Note/Bond, 0.75% due 30/04/2026	19,722,891	United States Treasury Note/Bond, 1.75% due 15/03/2025	15,821,387
United States Treasury Note/Bond, 2.75% due 30/04/2027	14,895,703	United States Treasury Bill (Zero Coupon), 0.00% due 25/08/2022	9,971,961
United States Treasury Bill (Zero Coupon), 0.00% due 25/08/2022	9,965,044	United States Treasury Note/Bond, 2.25% due 15/02/2052	5,822,305
United States Treasury Note/Bond, 1.50% due 15/08/2026	9,441,797	United States Treasury Note/Bond, 1.88% due 15/02/2032	5,458,477
United States Treasury Note/Bond, 3.00% due 15/08/2052	9,150,391	Credit Suisse Group AG (Perpetual), 7.13% due 29/07/2170	4,972,625
United States Treasury Note/Bond, 2.63% due 15/04/2025	8,418,262	Virgin Money UK Plc (Perpetual), 8.00% due 08/06/2171	3,990,391
United States Treasury Note/Bond, 2.88% due 15/05/2052	3,328,281	SSE PLC (Perpetual), 3.63% due 16/09/2077	3,682,500
Commerzbank AG 'REGS', 8.13% due 19/09/2023	3,082,554	United States Treasury Note/Bond, 2.88% due 15/05/2052	3,365,059
United States Treasury Note/Bond, 2.88% due 15/05/2032	2,984,766	Bank of Ireland Group (Perpetual), 4.13% due 19/09/2027	3,222,000
Permanent TSB Group Holdings Plc 'EMTN' FRN, 5.25% due 30/06/2025	2,630,611	Rubrics Global UCITS Funds Plc - Rubrics Global Credit UCITS Fund Class D	3,159,800
Delta Air Lines Inc 'REGS', 7.00% due 01/05/2025	2,151,000	Caixabank SA(Perpetual), 6.00% due 18/10/2170	3,058,629
Credit Suisse Group AG FRN (Perpetual), 7.13% due 29/07/2170	2,004,400	Standard Chartered Plc (Perpetual), 7.50% due 02/04/2170	3,000,000
Bank of Ireland Group Plc 'REGS', 4.50% due 25/11/2023	1,978,000	ING Groep NV (Perpetual), 6.88% due 16/04/2170	3,000,000
United States Treasury Bill (Zero Coupon), 0.00% due 23/03/2023	1,961,735	United States Treasury Note/Bond, 2.88% due 15/05/2032	2,985,820
Volkswagen Financial Services NV 'EMTN', 1.63% due 10/02/2024	1,115,905	UBS Group AG (Perpetual), 5.00% due 31/01/2171	2,833,500
Orsted AS FRN, 6.25% due 26/06/3013	1,107,701	Banco de Sabadell SA (Perpetual), 6.50% due 18/08/2170	2,523,080
Ford Motor Credit Co LLC FRN, 2.65% due 15/02/2023	997,500	Severn Trent Plc (Perpetual), 1.30% due 11/07/2022	2,299,189
HSBC Holdings Plc 'EMTN', 6.50% due 20/05/2024	593,114	Bank of Ireland Group (Perpetual), 3.13% due 19/09/2027	2,281,400
		Danske Bank A/S (Perpetual), 5.88% due 06/10/2170	2,183,949
		Banco Bilbao Vizcaya Argentaria ARG (Perpetual), 5.88% due 24/08/2170	2,145,335
		SSE Plc (Perpetual), 4.75% due 16/09/2077	2,115,000
		Ford Motor Credit Co LLC, 2.37% due 03/08/2022	2,000,000
		NatWest Group Plc FRN, 1.98% due 15/05/2023	2,000,000

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

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**Statements of Major Changes in Investments (continued)  
For the financial period ended 30 September 2022**

**Rubrics Global Fixed Income UCITS Fund (continued)**

<b>LARGEST SALES</b>	<b>PROCEEDS</b>
	<b>US\$</b>
Intesa Sanpaolo SpA, 4.45% due 15/09/2027	1,999,130
CRH America Inc, 3.88% due 18/05/2025	1,989,413
AerCap Ireland Capital DAC / AerCap Global Aviation Trust, 3.15% due 15/02/2024	1,947,000

\* This statement includes all purchases during the financial period ended 30 September 2022.

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Statements of Major Changes in Investments (continued)  
For the financial period ended 30 September 2022**

**Rubrics Global Credit UCITS Fund**

<b>LARGEST PURCHASES</b>	<b>COST</b>	<b>LARGEST SALES</b>	<b>PROCEEDS</b>
	<b>US\$</b>		<b>US\$</b>
United States Treasury Note/Bond, 0.25% due 31/05/2025	15,176,887	TotalEnergies SE 'EMTN' FRN (Perpetual), 3.88% due 18/05/2170	16,610,274
United States Treasury Note/Bond, 3.13% due 31/08/2027	14,873,438	United States Treasury Note/Bond, 0.25% due 31/05/2025	10,314,844
United States Treasury Note/Bond, 0.25% due 31/07/2025	13,383,613	Bank of Ireland Group Plc 'EMTN' FRN, 4.13% due 19/09/2027	8,871,000
United States Treasury Note/Bond, 0.25% due 30/06/2025	12,951,230	United States Treasury Note/Bond, 2.75% due 15/05/2025	8,344,609
United States Treasury Note/Bond, 2.75% due 31/07/2027	9,738,672	Phoenix Group Holdings Plc 'EMTN', 4.13% due 20/07/2022	6,648,460
United States Treasury Note/Bond, 2.75% due 15/05/2025	8,500,859	United States Treasury Note/Bond, 0.50% due 31/03/2025	4,873,477
United States Treasury Bill (Zero Coupon), 0.00% due 07/09/2023	6,735,886	Scentre Group Trust 2 'REGS' FRN, 4.75% due 24/09/2080	4,515,000
United States Treasury Note/Bond, 2.88% due 15/06/2025	5,965,273	QBE Insurance Group Ltd FRN, 6.12% due 24/05/2042	4,509,000
United States Treasury Note/Bond, 0.50% due 31/03/2025	4,903,039	Enbridge Inc FRN, 5.50% due 15/07/2077	4,476,000
Commerzbank AG 'REGS', 8.13% due 19/09/2023	3,883,820	SSE Plc FRN, 4.75% due 16/09/2077	4,000,000
United States Treasury Note/Bond, 3.00% due 31/07/2024	1,994,141	Aroundtown SA 'EMTN' FRN (Perpetual), 4.75% due 25/06/2171	3,925,932
United States Treasury Bill (Zero Coupon), 0.00% due 10/08/2023	1,936,540	Phoenix Group Holdings Plc FRN, 4.75% due 04/09/2031	2,905,750
Virgin Money UK Plc 'GMTN' FRN, 7.88% due 14/12/2028	1,585,826	BP Capital Markets Plc FRN (Perpetual), 4.25% due 22/06/2171	2,807,021
United States Treasury Note/Bond, 2.50% due 31/05/2024	1,483,125	Nissan Motor Co Ltd 'REGS', 4.35% due 17/09/2027	2,726,112
FCE Bank Plc 'EMTN', 1.62% due 11/05/2023	1,318,416	Rothsay Life Plc FRN (Perpetual), 6.88% due 12/03/2171	2,450,210
Glencore Funding LLC 'REGS', 4.00% due 16/04/2025	1,000,300	Scentre Group Trust 2 'REGS' FRN, 5.13% due 24/09/2080	2,447,875
Bayport Management Ltd, 13.00% due 20/05/2025	1,000,000	Barclays Plc FRN (Perpetual), 5.88% due 15/12/2170	2,362,848
AIB Group Plc '144A', 4.75% due 12/10/2023	894,270	Glencore Funding LLC (Zero Coupon), 0.00% due 27/03/2025	2,242,000
JPMorgan Chase & Co FRN, 4.08% due 26/04/2026	853,001	Virgin Money UK Plc 'GMTN' FRN, 5.13% due 11/12/2030	1,890,894
American Airlines 2013-2 Class A Pass Through Trust, 4.95% due 15/01/2023	833,366	Scentre Group Trust 2 '144A' FRN, 4.75% due 24/09/2080	1,832,500
		ING Groep NV FRN (Perpetual), 5.75% due 16/11/2170	1,816,674
		Bayport Management Ltd, 11.50% due 14/06/2022	1,800,000
		Telecommunications Services of Trinidad & Tobago Ltd 'REGS', 8.88% due 18/10/2029	1,715,000
		Societe Generale SA 'EMTN' FRN, 5.50% due 02/06/2027	1,669,495
		UniCredit SpA 'REGS' FRN, 7.30% due 02/04/2034	1,638,800

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Statements of Major Changes in Investments (continued)  
For the financial period ended 30 September 2022**

**Rubrics Emerging Markets Fixed Income UCITS Fund\***

<b>LARGEST PURCHASES</b>	<b>COST</b>	<b>LARGEST SALES</b>	<b>PROCEEDS</b>
	<b>US\$</b>		<b>US\$</b>
United States Treasury Note/Bond, 2.75% due 15/05/2025	499,395	United States Treasury Bill (Zero Coupon), 0.00% due 22/09/2022	500,000
United States Treasury Note/Bond, 2.63% due 15/04/2025	498,047	United States Treasury Bill, 0.00% due 29/09/2022	500,000
United States Treasury Bill, 0.00% due 29/09/2022	497,382	United States Treasury Bill (Zero Coupon), 0.00% due 07/04/2022	500,000
United States Treasury Bill (Zero Coupon), 0.00% due 03/11/2022	496,325	United States Treasury Bill (Zero Coupon), 0.00% due 12/05/2022	500,000
United States Treasury Note/Bond, 2.13% due 15/05/2025	491,387	United States Treasury Bill (Zero Coupon), 0.00% due 05/05/2022	499,987
United States Treasury Note/Bond, 2.00% due 15/08/2025	486,797	United States Treasury Bill (Zero Coupon), 0.00% due 02/06/2022	499,971
United States Treasury Note/Bond, 1.75% due 15/03/2025	486,016	United States Treasury Bill (Zero Coupon), 0.00% due 23/06/2022	499,829
United States Treasury Bill (Zero Coupon), 0.00% due 07/09/2023	481,198	United States Treasury Bill (Zero Coupon), 0.00% due 01/09/2022	499,472
United States Treasury Bill (Zero Coupon), 0.00% due 23/03/2023	392,347	Airport Authority HK, 3.45% due 21/02/2029	343,700
United States Treasury Bill (Zero Coupon), 0.00% due 20/04/2023	294,411	Zenith Bank Plc 'REGS', 7.38% due 30/05/2022	250,000
United States Treasury Bill (Zero Coupon), 0.00% due 02/03/2023	196,822	Bahamas Government International Bond 'REGS', 5.75% due 16/01/2024	217,000
		Sinopec Group Overseas Development 2018 Ltd 'REGS', 4.25% due 12/09/2028	201,946
		Korea Development Bank, 3.00% due 13/01/2026	198,000
		Korea International Bond, 2.50% due 19/06/2029	191,542
		Gol Finance SA 'REGS', 7.00% due 31/01/2025	173,000
		Peru Enhanced Pass-Through Finance Ltd 'REGS' (Zero Coupon), 0.00% due 02/06/2025	26,293

\* This statement includes all purchases and sales during the financial period ended 30 September 2022.

**RUBRICS GLOBAL UCITS FUNDS PLC**

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**Statements of Major Changes in Investments (continued)  
For the financial period ended 30 September 2022**

**Rubrics Enhanced Yield UCITS fund^^ (continued)**

LARGEST PURCHASES	COST US\$	LARGEST SALES	PROCEEDS US\$
United States Treasury Note/Bond, 0.25% due 31/05/2025	3,100,189	Gulf Keystone Petroleum Ltd, 10.00% due 25/07/2023	1,581,000
United States Treasury Note/Bond, 3.13% due 31/08/2027	2,975,273	United States Treasury Note/Bond, 3.00% due 31/07/2024	1,388,734
United States Treasury Note/Bond, 2.88% due 15/06/2025	2,480,508	Mime Petroleum AS, 10.25% due 10/11/2026	902,500
United States Treasury Note/Bond, 0.25% due 30/06/2025	2,307,715	Bank of Ireland Group PLC 'EMTN' FRN, 4.13% due 19/09/2027	800,000
United States Treasury Note/Bond, 3.00% due 31/07/2024	1,994,141	Bahamas Government International Bond 'REGS', 5.75% due 16/01/2024	593,640
Gulf Keystone Petroleum Ltd, 10.00% due 25/07/2023	1,590,688	United States Treasury Note/Bond, 2.25% due 31/03/2024	588,891
United States Treasury Note/Bond, 0.25% due 31/07/2025	1,381,055	Lancashire Holdings Ltd FRN, 5.63% due 18/09/2041	498,900
Seaspan Corp '144A', 6.50% due 29/04/2026	1,290,250	United States Treasury Note/Bond, 2.50% due 30/04/2024	492,285
Mime Petroleum AS, 10.25% due 10/11/2026	1,161,000	United States Treasury Note/Bond, 2.50% due 31/05/2024	491,953
United States Treasury Note/Bond, 3.00% due 15/08/2052	1,144,336	Enbridge Inc FRN, 5.50% due 15/07/2077	484,000
Brooge Petroleum and Gas Investment Co FZE '144A', 8.50% due 24/09/2025	1,023,000	Seaspan Corp '144A', 6.50% due 29/04/2026	455,625
Ford Motor Credit Co LLC FRN, 2.65% due 15/02/2023	997,500	Beazer Homes USA Inc, 7.25% due 15/10/2029	448,250
United States Treasury Note/Bond, 3.00% due 30/06/2024	997,031	Nigeria Government International Bond (Perpetual), 6.13% due 28/09/2028	285,000
HTA Group Ltd/Mauritius 'REGS', 7.00% due 18/12/2025	972,765	Puma International Financing SA, 5.13% due 06/10/2024	274,800
Gol Finance SA 'REGS', 8.00% due 30/06/2026	876,178	Istanbul Metropolitan Municipality, 6.38% due 09/12/2025	238,800
Bank of Ireland Group PLC 'EMTN' FRN, 4.13% due 19/09/2027	788,400	Altice Financing SA, 5.00% due 15/01/2028	234,000
Golar LNG Ltd '144A', 7.00% due 20/10/2025	784,000	Georgia Global Utilities JSC, 7.75% due 30/07/2025	207,750
United States Treasury Note/Bond, 2.75% due 15/05/2025	747,949	Jervois Mining USA Ltd, 12.50% due 20/07/2026	206,400
Coburn Resources Pty Ltd/Australia Step-Up Coupon '144A', 12.10% due 20/03/2026	738,117	Tidewater Inc, 8.50% due 16/11/2026	203,500
AT Securities BV FRN (Perpetual), 5.25% due 21/07/2171	716,925	Danaos Corp 'REGS', 8.50% due 01/03/2028	198,000
EnQuest Plc '144A' 'EMTN', 7.00% due 15/10/2023	624,644	HKN Energy III Ltd '144A', 12.00% due 26/05/2025	196,000
Bahamas Government International Bond 'REGS', 5.75% due 16/01/2024	618,050	Vedanta Resources Ltd, 7.13% due 31/05/2023	190,500
Electricite de France SA 'REGS' FRN (Perpetual), 5.25% due 29/07/2171	617,531	Inversiones Atlantida SA 'REGS', 7.50% due 19/05/2026	188,110
Fidelity Bank Plc 'REGS', 10.50% due 16/10/2022	600,012	Rackspace Technology Global Inc, 5.38% due 01/12/2028	185,050
United States Treasury Note/Bond, 2.25% due 31/03/2024	596,297	Fidelity Bank PLC, 7.63% due 28/10/2026	176,000
SoftBank Group Corp FRN (Perpetual), 6.00% due 19/01/2171	566,214	Gol Finance SA 'REGS', 7.00% due 31/01/2025	148,260

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

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**Statements of Major Changes in Investments (continued)  
For the financial period ended 30 September 2022**

**Rubrics Enhanced Yield UCITS fund^^ (continued)**

<b>LARGEST SALES</b>	<b>PROCEEDS</b>
	<b>US\$</b>
Diana Shipping Inc, 8.38% due 22/06/2026	148,125
Colombia Government International Bond, 3.25% due 22/04/2032	146,600
Colombia Government International Bond, 4.13% due 22/02/2042	127,500

^^ Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

**RUBRICS GLOBAL UCITS FUNDS PLC**

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**Other Financial Information**

**Sub-Fund Performance Data**

<b>Fund</b>	<b>Currency</b>	<b>Inception Date*</b>	<b>For the financial period ended 30/09/2022</b>	<b>For the calendar period ended 31/12/2021</b>	<b>For the calendar period ended 31/12/2020</b>	<b>For the calendar period ended 31/12/2019</b>	<b>For the calendar period ended 31/12/2018</b>
<b>Rubrics Global Fixed Income UCITS Fund</b>							
Class A	USD	31/10/2006	(4.71)%	(1.42)%	5.68%	4.12%	1.81%
Class AC	USD	14/04/2020	(4.71)%	(1.41)%	0.15%	–	–
Class B (Hedged)	EUR	31/10/2006	(5.83)%	(2.31)%	4.15%	(6.43)%	(1.10)%
Class BC (Hedged)	EUR	29/11/2019	(5.82)%	(2.31)%	4.16%	–	–
Class C (Hedged)	GBP	31/10/2006	(5.10)%	(1.67)%	5.02%	37.68%	0.09%
Class D	USD	18/03/2010	(4.97)%	(1.96)%	5.11%	(12.18)%	1.25%
Class E (Hedged)	EUR	03/03/2010	(6.10)%	(2.85)%	3.58%	(4.85)%	(1.65)%
Class F (Hedged)	GBP	28/05/2012	(5.37)%	(2.22)%	4.44%	1.88%	(0.52)%
Class G (Hedged)	CHF	19/09/2014	(5.90)%	(2.53)%	3.78%	0.56%	(1.48)%
Class H (Hedged)	CHF	13/08/2012	(6.15)%	(3.07)%	3.21%	0.01%	(2.04)%
Class PA	USD	04/03/2020	(4.11)%	0.14%	1.94%	–	1.96%
Class PB (Hedged)	EUR	05/04/2017	(5.85)%	(2.31)%	4.19%	1.10%	(1.01)%
Class PC (Hedged)	GBP	04/03/2020	(4.36)%	(0.23)%	1.50%	–	0.22%
Class PD	USD	04/03/2020	(4.97)%	(1.95)%	1.39%	–	1.41%
Class PE (Hedged)	EUR	04/03/2020	(6.15)%	(2.87)%	1.71%	0.58%	(1.51)%
Class PF (Hedged)	GBP	04/03/2020	(4.36)%	(0.20)%	1.48%	–	(0.32)%
Class PG (Hedged)	CHF	04/03/2020	(5.88)%	(2.44)%	0.62%	–	(1.43)%
Class PH (Hedged)	CHF	04/03/2020	(5.18)%	(1.05)%	0.62%	–	(1.96)%
<b>Rubrics Global Credit UCITS Fund</b>							
Class A	USD	12/12/2013	(6.09)%	2.04%	3.71%	7.51%	0.57%
Class B (Hedged)	EUR	11/03/2014	(7.25)%	1.13%	1.95%	4.44%	(2.34)%
Class C (Hedged)	GBP	11/03/2014	(6.41)%	1.75%	2.36%	5.72%	(1.26)%
Class D	USD	12/12/2013	(6.43)%	1.27%	2.94%	6.77%	(0.19)%
Class E (Hedged)	EUR	12/12/2013	(7.54)%	0.37%	1.24%	3.60%	(3.08)%
Class F (Hedged)	GBP	12/12/2013	(6.74)%	1.01%	1.61%	4.75%	(1.94)%
Class G (Hedged)	CHF	09/05/2017	(7.30)%	0.94%	1.76%	4.23%	(2.65)%
Class H (Hedged)	CHF	16/11/2014	(7.57)%	0.15%	0.90%	3.28%	(3.45)%
Class I	USD	17/10/2016	(6.20)%	1.86%	3.49%	7.46%	0.37%
Class ID	USD	02/10/2019	(7.39)%	(1.65)%	(0.75)%	–	–
Class J (Hedged)	EUR	14/08/2017	(7.36)%	0.92%	1.74%	4.27%	(2.48)%
Class K (Hedged)	GBP	18/10/2016	(6.53)%	1.55%	2.14%	5.48%	(1.33)%
Class KD (Hedged)	GBP	27/05/2019	(7.48)%	(0.49)%	0.14%	–	–
Class L (Hedged)	CHF	31/05/2019	(7.27)%	0.75%	1.47%	–	–
Class PA	USD	09/03/2017	(6.15)%	2.06%	3.71%	7.64%	0.47%
Class PB (Hedged)	EUR	09/03/2017	(7.20)%	1.12%	1.96%	4.44%	(2.41)%
Class PC (Hedged)	GBP	09/03/2017	(6.44)%	1.81%	2.34%	5.62%	(1.15)%
Class PD	USD	09/03/2017	(6.47)%	1.26%	2.79%	6.88%	(0.19)%
Class PE (Hedged)	EUR	09/03/2017	(7.58)%	0.36%	1.15%	3.70%	(3.10)%
Class PF (Hedged)	GBP	09/03/2017	(6.79)%	0.96%	1.59%	4.91%	(1.93)%
Class PG (Hedged)	CHF	09/03/2017	(7.23)%	0.90%	1.58%	3.98%	(2.71)%
Class PH (Hedged)	CHF	09/03/2017	(7.51)%	0.11%	0.90%	3.33%	(3.50)%
<b>Rubrics Emerging Markets Fixed Income UCITS Fund</b>							
Class A	USD	03/12/2010	(5.08)%	(2.98)%	1.63%	4.29%	(1.36)%
Class B (Hedged)	EUR	11/10/2012	(6.26)%	(3.99)%	(0.10)%	1.21%	(4.25)%
Class C (Hedged)	GBP	18/07/2014	(5.51)%	(3.38)%	0.29%	2.42%	(3.15)%
Class D	USD	18/03/2010	(5.44)%	(3.71)%	0.87%	3.52%	(2.10)%
Class E (Hedged)	EUR	18/03/2010	(6.64)%	(4.71)%	(0.91)%	0.45%	(5.00)%
Class F (Hedged)	GBP	19/05/2010	(5.88)%	(4.08)%	(0.47)%	1.65%	(3.96)%
Class H (Hedged)	CHF	07/09/2012	(6.62)%	(4.98)%	(1.06)%	0.06%	(5.27)%

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Other Financial Information (continued)**

**Sub-Fund Performance Data (continued)**

<b>Fund</b>	<b>Currency</b>	<b>Inception Date*</b>	<b>For the financial period ended 30/09/2022</b>	<b>For the calendar period ended 31/12/2021</b>	<b>For the calendar period ended 31/12/2020</b>	<b>For the calendar period ended 31/12/2019</b>	<b>For the calendar period ended 31/12/2018</b>
<b>Rubrics India Fixed Income UCITS Fund<sup>^</sup></b>							
Class A1	USD	10/06/2011	–	–	–	4.83%	(7.29)%
Class A2	USD	26/04/2011	–	–	–	5.11%	(7.05)%
Class A3	USD	26/04/2011	–	–	–	5.38%	(6.82)%
Class B1	EUR	10/06/2011	–	–	–	6.72%	(2.64)%
Class B2	EUR	14/07/2011	–	–	–	7.04%	(2.37)%
Class B3	EUR	17/06/2011	–	–	–	7.26%	(2.54)%
Class C1	GBP	26/04/2011	–	–	–	0.74%	(1.59)%
Class C3	GBP	10/08/2011	–	–	–	1.23%	(1.12)%
Class E1**	CHF	10/07/2016	–	–	–	2.99%	(6.24)%
<b>Q Rubrics India Fixed Income UCITS Fund<sup>^</sup></b>							
Class A	USD	20/02/2015	–	–	–	4.48%	(7.75)%
Class B	USD	20/02/2015	–	–	–	3.99%	(8.22)%
<b>Rubrics Enhanced Yield UCITS fund<sup>^^</sup></b>							
Class D	USD	01/06/2022	(5.00)%	–	–	–	–
Class DD	USD	01/06/2022	(6.20)%	–	–	–	–

<sup>^</sup> Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund including its subsidiaries, IFI Rubrics Limited and Q IFI Rubrics Limited, were fully redeemed and ceased trading on 27 November 2020.

<sup>^^</sup> Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

\* Performance has been calculated from inception for share classes launched during the relevant period/year.

\*\*The shares of Share Class E1 of Rubrics India Fixed Income Fund were fully redeemed on 13 January 2020.

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Other Financial Information (continued)**

**Total Expense Ratios (TER) for the period ended 30 September 2022**

Class Name	Rubrics Global Fixed Income UCITS Fund	Rubrics Global Credit UCITS Fund	Rubrics Emerging Markets Fixed Income UCITS Fund	Rubrics Enhanced Yield UCITS Fund^^
Class A	0.80%	0.70%	1.25%	-
Class AC	0.81%	-	-	-
Class B (Hedged)	0.80%	0.70%	1.24%	-
Class BC (Hedged)	0.81%	-	-	-
Class C (Hedged)	0.81%	0.71%	1.26%	-
Class D	1.36%	1.45%	2.02%	0.49%
Class DD	-	-	-	0.49%
Class E (Hedged)	1.36%	1.45%	2.00%	-
Class F (Hedged)	1.36%	1.45%	2.00%	-
Class G (Hedged)	0.81%	0.70%	-	-
Class H (Hedged)	1.36%	1.45%	2.14%	-
Class I	-	0.90%	-	-
Class ID	-	0.91%	-	-
Class J (Hedged)	-	0.90%	-	-
Class K (Hedged)	-	0.90%	-	-
Class KD (Hedged)	-	0.91%	-	-
Class L (Hedged)	-	0.90%	-	-
Class PA	0.81%	0.72%	-	-
Class PB (Hedged)	0.81%	0.70%	-	-
Class PC (Hedged)	0.81%	0.70%	-	-
Class PD	1.35%	1.45%	-	-
Class PE (Hedged)	1.37%	1.45%	-	-
Class PF (Hedged)	1.36%	1.45%	-	-
Class PG (Hedged)	0.80%	0.70%	-	-
Class PH (Hedged)	1.36%	1.45%	-	-

The method of calculation of the Total Expense Ratio (“TER”) is in accordance with the provisions set out in the “Guidelines on the calculation and disclosures of the TER and PTR of collective investment schemes” published by the SFAMA on 16 May 2008 and the Directive OAK BV “Reporting Asset Management Costs” issued on 28 April 2013.

^^ Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

**RUBRICS GLOBAL UCITS FUNDS PLC**

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

**Other Financial Information (continued)**

**TER Costs for the period ended 30 September 2022**

	<b>Rubrics Global Fixed Income UCITS Fund</b>	<b>Rubrics Global Credit UCITS Fund</b>	<b>Rubrics Emerging Markets Fixed Income UCITS Fund</b>	<b>Rubrics Enhanced Yield UCITS Fund<sup>^^</sup></b>
	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Class A	638,474	740,715	12,726	–
Class AC	26,308	–	–	–
Class B (Hedged)	154,780	144,569	14,877	–
Class BC (Hedged)	21,673	–	–	–
Class C (Hedged)	32,807	54,612	1,000	–
Class D	25,835	400,776	5,854	202,527
Class DD	–	–	–	8,295
Class E (Hedged)	218,327	133,808	11,909	–
Class F (Hedged)	887	46,088	717	–
Class G (Hedged)	25,762	3,215	–	–
Class H (Hedged)	45,466	34,106	1,473	–
Class I	–	108,618	–	–
Class ID	–	39,218	–	–
Class J (Hedged)	–	36,520	–	–
Class K (Hedged)	–	48,110	–	–
Class KD (Hedged)	–	472	–	–
Class L (Hedged)	–	38,892	–	–
Class PA	–	269	–	–
Class PB (Hedged)	2,733	9	–	–
Class PC (Hedged)	–	12	–	–
Class PD	557	20	–	–
Class PE (Hedged)	823	18	–	–
Class PF (Hedged)	–	23	–	–
Class PG (Hedged)	2,417	9	–	–
Class PH (Hedged)	–	18	–	–
	<b>1,196,849</b>	<b>1,830,097</b>	<b>48,556</b>	<b>210,822</b>

<sup>^^</sup> Rubrics Enhanced Yield UCITS Fund was launched on 1 June 2022.

## RUBRICS GLOBAL UCITS FUNDS PLC

(An Open-Ended Variable Capital Umbrella Investment Company with Segregated Liability between Sub-Funds)

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### **Other Financial Information (continued)**

#### **Transaction and Tax Costs for the period ended 30 September 2022**

Transaction costs include fees and commissions paid to agents, brokers and dealers and are reported in the Consolidated Statement of Comprehensive Income as “Net gain/(loss) on financial assets and liabilities at fair value through profit or loss”. Tax costs include non-reclaimable withholding taxes and are reported in the Consolidated Statement of Comprehensive Income as “Withholding tax and other taxation”. These costs are not included in the calculation of the TER in accordance with the provisions set out in the “Guidelines on the calculation and disclosures of the TER and PTR of collective investment schemes” published by the SFAMA on 16 May 2008 and the Directive OAK BV, “Reporting Asset Management Costs” issued on 28 April 2013.

#### **Supplementary Costs for the period ended 30 September 2022**

Supplementary costs are all institutional costs which cannot be allocated to a single investment, such as internal costs for asset management or expenses for strategy advice, investment monitoring or global custody. These fees are included in the Consolidated Statement of Comprehensive Income as “Consultancy fees” and are included in the calculation of the TER.

#### **Additional information for Switzerland**

The Sub-Fund “Rubrics Enhanced Yield UCITS Fund” is not and is not expected to be registered in Switzerland.

The prospectus and the Key Investor Information Documents respectively the Key Information Document for Switzerland, the memorandum and articles of association, the annual and semi-annual report, the list of the purchases and sales and further information can be obtained free of charge from the representative in Switzerland: Carnegie Fund Services S.A., 11, rue du Général-Dufour, CH-1204 Geneva, Switzerland, web: [www.carnegie-fund-services.ch](http://www.carnegie-fund-services.ch). The Swiss paying agent is: Banque Cantonale de Genève, 17, quai de l’Île, CH-1204 Geneva. The last share prices can be found on [www.fundinfo.com](http://www.fundinfo.com).

Each time performance data is published, it should be noted that the past performance is no indication of current or future performance, and that it does not take account of the commissions and costs incurred on the issue and redemption of shares.