

CLOUGH GLOBAL OPPORTUNITIES FUND

AUDIT COMMITTEE CHARTER

ORGANIZATION

There shall be a committee of the Board of Trustees of the Clough Global Opportunities Fund (the “Trust”) to be known as the Audit Committee. The Audit Committee shall be composed of at least three members, comprised solely of Trustees who are independent of the management of the Trust and are free of any relationship that would interfere with their exercise of independent judgment as a committee member. Each member of the Audit Committee must be able to read and understand fundamental financial statements, including the Trust’s balance sheet, income statement, and cash flow statement or will become able to do so within a reasonable period of time after his or her appointment to the Audit Committee. Additionally, at least one member of the Audit Committee must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer, or other senior officer with financial oversight responsibilities. The Audit Committee shall meet on a regular basis and is empowered to hold special meetings as circumstances require. The Audit Committee shall have the resources and authority appropriate to discharge its responsibilities, including the authority to retain special counsel and other experts or consultants at the expense of the Trust.

INDEPENDENCE

A Trustee will be considered independent so long as:

- Neither the Trustee, his/her spouse, any of his/her minor children, children residing in the Trustee’s home or entity controlled by the Trustee, receives any compensation from the Trust other than in the Trustee’s capacity as a member of the Board of Trustees of the Trust or of any committee of the Board; and
- The Trustee is not an “interested person” as defined in Section 2(a)(19) of the Investment Company Act of 1940.

STATEMENT OF POLICY

The Audit Committee shall provide assistance to the Board of Trustees in fulfilling their responsibility relating to accounting, reporting practices of the Trust and the quality and integrity of the financial reports of the Trust. In so doing, it is the responsibility of the Audit Committee to maintain free and open means of communication between the Trustees, the independent auditors and the financial management of the Trust.

GOALS AND OBJECTIVES

The function of the Audit Committee is oversight; it is management’s responsibility to maintain appropriate systems for accounting and internal control, and the auditor’s responsibility to plan and carry out a proper audit.

The principal objectives of the Audit Committee are to:

- Oversee the Trust’s accounting and financial reporting policies and practices, its internal controls and, as appropriate, the internal controls of certain service providers;
- Oversee the quality and objectivity of the Trust’s financial statements and the independent audit thereof; and
- Act as liaison between the Trust’s independent auditors and the full Board of Trustees.

RESPONSIBILITIES

In carrying out its responsibilities, the Audit Committee believes its policies and procedures should remain flexible, in order to best react to changing conditions and to ensure to the Trustees and shareholders that the accounting and reporting practices of the Trust are in accordance with all requirements and are of the highest quality.

In carrying out these responsibilities, the Audit Committee will:

- Assist the Board of Trustees in fulfilling its oversight responsibilities for the quality and integrity of the accounting, auditing and reporting practices of the Trust.
- Recommend the selection, retention or termination of the auditors and, in connection therewith, evaluate, upon receipt of a formal written statement delineating all relationships between the auditors and the Trust's adviser or other members of management, the independence of the auditors in accordance with the rules and regulations of the Securities and Exchange Commission (the "SEC"), including whether the auditors provide any consulting services to the manager, and receive the auditors' specific representations as to their independence.
- Be directly responsible for the compensation and oversight of the work of the Trust's auditors, including resolution of disagreements between Trust management and the auditors regarding financial reporting.
- Pre-approve, or establish pre-approval policies and procedures concerning, the following:
 - (1) all audit and permitted non-audit services to be provided to the Trust; and
 - (2) all permitted non-audit services to be provided by the Trust's auditors to its investment adviser and to entities controlling, controlled by or under common control with the adviser that provide ongoing services to the Trust, if the services related directly to the operations and financial reporting of the Trust, except that de minimis non-audit services, may, to the extent permitted by applicable law, be approved prior to completion of the audit.
- Meet with the Trust's independent auditors, including private meetings, as necessary (i) to review the arrangements for and scope of the annual audit and any special audits; (ii) to discuss any matters of concern relating to the Trust's financial statements, including any adjustments to such statements recommended by the auditors, or other results of said audit(s); and (iii) to consider the auditors' comments with respect to the Trust's financial policies, procedures and internal accounting controls and management's responses thereto.
- Ensure that the Board is fully informed about any findings or recommendations of the auditors.
- Receive reports by the auditors required to be provided by the rules and regulations of the SEC.
- Receive the reports of management required by SEC Rule 30b-2(b) and applicable law.
- Consider the effect upon the Trust of any changes in accounting principles or practices proposed by management or the auditors.
- Review the fees charged by the auditors for audit and non-audit services.
- Establish procedures for the receipt and handling of complaints regarding accounting, internal control or auditing matters, which procedures shall provide for the confidential, anonymous submission by employees of the Trust's service providers of concerns regarding questionable accounting or auditing matters.
- Investigate improprieties or suspected improprieties in Trust operations.

- Report its activities to the full Board of Trustees on a regular basis and to make such recommendations with respect to the above and other matters as the Audit Committee may deem necessary or appropriate.
- Review this Charter at least annually and recommend any changes to the full Board of Trustees.