



**Polar Capital Funds Plc – Reportable Income**  
**31 December 2018**

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Dear Participant,

**Polar Capital Funds Plc**  
**Accounting period 1 January 2018 to 31 December 2018**  
**Information reported to Shareholders**

The Share Classes of the Company set out below have been approved as "UK Reporting Fund Status (UKRFS)" by HM Revenue & Customs under the provisions of The Offshore Funds (Tax) Regulations 2009 (the "Regulations"). This letter constitutes the report to Shareholders for the purposes of the Regulations in respect of the accounts period ended 31 December 2018. All share classes included below remain reporting funds at 30 June 2019. Figures quoted are in the currency of the respective Share Class.

UK Reporting Fund Status (UKRFS)  
**All share classes included below remain reporting funds at 30th June 2019.**  
Account period 1 January 2018 to 31 December 2018

ISIN CODE	UMBRELLA NAME	FUND NAME	DISTRIBUTION PER UNIT	DISTRIBUTION DATE	EXCESS OF REPORTABLE INCOME OVER DISTRIBUTIONS	FUND "DISTRIBUTION DATE" FOR REPORTING FUND PURPOSES
IE00B7D5M829	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class A US Dollar Distribution Shares	N/A	N/A	\$2.6187	30/06/2019
IE00BYDYL67	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I US Dollar Distribution Shares	N/A	N/A	\$0.1039	30/06/2019
IE00BDF4P30	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I Euro Distribution Shares	N/A	N/A	€0.0880	30/06/2019
IE00BDF4Q47	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I Euro Hedged Distribution Shares	N/A	N/A	€0.0865	30/06/2019
IE00BDF4R53	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I Sterling Distribution Shares	N/A	N/A	£0.0778	30/06/2019
IE00BDF4S60	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I Sterling Hedged Distribution Shares	N/A	N/A	£0.0909	30/06/2019
IE00BG43QG46	Polar Capital Funds Plc	Polar Asian Stars Fund Class I Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43QH52	Polar Capital Funds Plc	Polar Asian Stars Fund Class I Sterling Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43QF39	Polar Capital Funds Plc	Polar Asian Stars Fund Class I US Dollar Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43QC08	Polar Capital Funds Plc	Polar Asian Stars Fund Class R Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43QD15	Polar Capital Funds Plc	Polar Asian Stars Fund Class R Sterling Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43QB90	Polar Capital Funds Plc	Polar Asian Stars Fund Class R US Dollar Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43QK81	Polar Capital Funds Plc	Polar Asian Stars Fund Class S Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43QL98	Polar Capital Funds Plc	Polar Asian Stars Fund Class S Sterling Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43QJ76	Polar Capital Funds Plc	Polar Asian Stars Fund Class S US Dollar Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BF0GL436	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class I Euro Accumulation	N/A	N/A	Nil	30/06/2019
IE00BF0GL543	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class I Sterling Accumulation	N/A	N/A	Nil	30/06/2019
IE00BF0GL329	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class I US Dollar Accumulation	N/A	N/A	Nil	30/06/2019
IE00BF0GL212	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class R Euro Accumulation	N/A	N/A	Nil	30/06/2019
IE00BF0GL105	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class R US Dollar Accumulation	N/A	N/A	Nil	30/06/2019
IE00BF0GL766	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class S Euro Accumulation	N/A	N/A	€0.0189	30/06/2019
IE00BF0GL873	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class S Sterling Accumulation	N/A	N/A	£0.0167	30/06/2019
IE00BF0GL659	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class S US Dollar Accumulation	N/A	N/A	\$0.0223	30/06/2019
IE00B42Z4531	Polar Capital Funds Plc	Polar Biotechnology Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2019
IE00B42P0H75	Polar Capital Funds Plc	Polar Biotechnology Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00BFX4HX56	Polar Capital Funds Plc	Polar Biotechnology Fund Class I Sterling Hedged Shares*	N/A	N/A	Nil	30/06/2019
IE00B3WVRB16	Polar Capital Funds Plc	Polar Biotechnology Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2019
IE00B3XLHR60	Polar Capital Funds Plc	Polar Biotechnology Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2019
IE00B3XDCF51	Polar Capital Funds Plc	Polar Biotechnology Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00B3VXGD32	Polar Capital Funds Plc	Polar Biotechnology Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2019
IE00BF23BV98	Polar Capital Funds Plc	Polar Biotechnology Fund Class S US Dollar Shares	N/A	N/A	\$0.1092	30/06/2019
IE00BF23BW06	Polar Capital Funds Plc	Polar Biotechnology Fund Class S Sterling Shares	N/A	N/A	£0.0822	30/06/2019
IE00BF23BX13	Polar Capital Funds Plc	Polar Biotechnology Fund Class S Euro Shares	N/A	N/A	€0.0925	30/06/2019
IE00BG43Q530	Polar Capital Funds Plc	Polar China Stars Fund Class I Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43Q647	Polar Capital Funds Plc	Polar China Stars Fund Class I Sterling Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43Q423	Polar Capital Funds Plc	Polar China Stars Fund Class I US Dollar Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43Q209	Polar Capital Funds Plc	Polar China Stars Fund Class R Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43Q316	Polar Capital Funds Plc	Polar China Stars Fund Class R Sterling Accumulation Shares*	N/A	N/A	Nil	30/06/2019

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IE00BG43Q191	Polar Capital Funds Plc	Polar China Stars Fund Class R US Dollar Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43Q860	Polar Capital Funds Plc	Polar China Stars Fund Class S Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43Q977	Polar Capital Funds Plc	Polar China Stars Fund Class S Sterling Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BG43Q753	Polar Capital Funds Plc	Polar China Stars Fund Class S US Dollar Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00B5282553	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R US Dollar Distribution Shares	\$0.1900 \$0.1956	02/07/2018 02/01/2019	\$0.0175	30/06/2019
IE00B4VWVP88	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.5484	30/06/2019
IE00B51D4337	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Sterling Distribution Shares	£0.1439 £0.1536	02/07/2018 02/01/2019	£0.0138	30/06/2019
IE00B4YDSX18	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.4306	30/06/2019
IE00B53D4F35	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Euro Distribution Shares	€0.1627 €0.1711	02/07/2018 02/01/2019	€0.0149	30/06/2019
IE00B4WZTL41	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Euro Accumulation Shares	N/A	N/A	€0.4649	30/06/2019
IE00B4TTVL32	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I US Dollar Distribution Shares	\$0.1939 \$0.2016	02/07/2018 02/01/2019	\$0.0138	30/06/2019
IE00B4Z35Y04	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.5688	30/06/2019
IE00B4V5ND50	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Sterling Distribution Shares	£0.1469 £0.1583	02/07/2018 02/01/2019	£0.0108	30/06/2019
IE00B58P1Y20	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.4466	30/06/2019
IE00B4ZHXX73	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Euro Distribution Shares	€0.1661 €0.1764	02/07/2018 02/01/2019	€0.0117	30/06/2019
IE00B54LVH70	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Euro Accumulation Shares	N/A	N/A	€0.4822	30/06/2019
IE00B76P3S69	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S US Dollar Distribution Shares	\$0.1969 \$0.2063	02/07/2018 02/01/2019	\$0.0262	30/06/2019
IE00B61HWR25	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S US Dollar Accumulation Shares	N/A	N/A	\$0.5572	30/06/2019
IE00B7K3V156	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Sterling Distribution Shares	£0.1491 £0.1620	02/07/2018 02/01/2019	£0.0206	30/06/2019
IE00B77KDV37	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.4375	30/06/2019
IE00B7JTSX57	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Euro Distribution Shares	€0.1686 €0.1805	02/07/2018 02/01/2019	€0.0222	30/06/2019
IE00B4X3QD89	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Euro Accumulation Shares	N/A	N/A	€0.4723	30/06/2019
IE00BFMFDF33	Polar Capital Funds Plc	Polar Emerging Market Stars Fund Class I Euro Shares*	N/A	N/A	€0.0042	30/06/2019
IE00BFMFDFG40	Polar Capital Funds Plc	Polar Emerging Market Stars Fund Class I Sterling Shares*	N/A	N/A	£0.0038	30/06/2019
IE00BFMFDD19	Polar Capital Funds Plc	Polar Emerging Market Stars Fund Class I US Dollar Shares*	N/A	N/A	\$0.0050	30/06/2019
IE00BFMFDB94	Polar Capital Funds Plc	Polar Emerging Market Stars Fund Class R Euro Shares*	N/A	N/A	Nil	30/06/2019
IE00BFMFDC02	Polar Capital Funds Plc	Polar Emerging Market Stars Fund Class R Sterling Shares*	N/A	N/A	Nil	30/06/2019
IE00BFMFD979	Polar Capital Funds Plc	Polar Emerging Market Stars Fund Class R US Dollar Shares*	N/A	N/A	Nil	30/06/2019
IE00BFMFDJ70	Polar Capital Funds Plc	Polar Emerging Market Stars Fund Class S Euro Shares*	N/A	N/A	€0.0174	30/06/2019
IE00BFMFDK85	Polar Capital Funds Plc	Polar Emerging Market Stars Fund Class S Sterling Shares*	N/A	N/A	£0.0154	30/06/2019
IE00BFMFDH56	Polar Capital Funds Plc	Polar Emerging Market Stars Fund Class S US Dollar Shares*	N/A	N/A	\$0.0205	30/06/2019
IE00BWX5D170	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Euro Accumulation Shares	N/A	N/A	€0.5115	30/06/2019
IE00BWX5D394	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.4521	30/06/2019
IE00BWX5D287	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Distribution Shares	£0.0840 £0.2178 £0.0451 £0.0645	03/04/2018 02/07/2018 01/10/2018 02/01/2019	Nil	30/06/2019
IE00BWX5D733	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.4014	30/06/2019
IE00BWX5D626	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Distribution Shares	£0.0844 £0.2189 £0.0453 £0.0648	03/04/2018 02/07/2018 01/10/2018 02/01/2019	Nil	30/06/2019
IE00BWX5D519	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Hedged Accumulation Shares	N/A	N/A	£0.4590	30/06/2019
IE00BWX5D402	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Hedged Distribution Shares	£0.0957 £0.2507 £0.0510	03/04/2018 02/07/2018 01/10/2018	£0.0651	30/06/2019

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			£0.0736	02/01/2019		
IE00BWX5D956	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Hedged Accumulation Shares	N/A	N/A	£0.4598	30/06/2019
			£0.0960	03/04/2018		
IE00BWX5D840	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Hedged Distribution Shares	£0.2516	02/07/2018	Nil	30/06/2019
			£0.0512	01/10/2018		
			£0.0738	02/01/2019		
IE00BR4SYG25	Polar Capital Funds Plc	Polar European Income Fund Class R Euro Distribution Shares	€0.3486	02/07/2018	Nil	30/06/2019
			€0.1395	02/01/2019		
IE00BR4SYH32	Polar Capital Funds Plc	Polar European Income Fund Class R Euro Accumulation Shares	N/A	N/A	€0.5570	30/06/2019
			\$0.4070	02/07/2018		
IE00BR4SYJ55	Polar Capital Funds Plc	Polar European Income Fund Class R US Dollar Distribution Shares	\$0.1595	02/01/2019	Nil	30/06/2019
IE00BR4SYK60	Polar Capital Funds Plc	Polar European Income Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.6571	30/06/2019
IE00BR4SYL77	Polar Capital Funds Plc	Polar European Income Fund Class R Sterling Distribution Shares	£0.3083	02/07/2018	Nil	30/06/2019
			£0.1252	02/01/2019		
IE00BR4SYM84	Polar Capital Funds Plc	Polar European Income Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.4928	30/06/2019
IE00BR4SYN91	Polar Capital Funds Plc	Polar European Income Fund Class R Swiss Franc Distribution Shares	Sfr.0.4041	02/07/2018	Nil	30/06/2019
			Sfr.0.1572	02/01/2019		
IE00BR4SYP16	Polar Capital Funds Plc	Polar European Income Fund Class R Swiss Franc Accumulation Share	N/A	N/A	Sfr.0.6433	30/06/2019
IE00BR4SYQ23	Polar Capital Funds Plc	Polar European Income Fund Class I Euro Distribution Shares	€0.3564	02/07/2018	Nil	30/06/2019
			€0.1438	02/01/2019		
IE00BR4SYR30	Polar Capital Funds Plc	Polar European Income Fund Class I Euro Accumulation Shares	N/A	N/A	€0.5679	30/06/2019
IE00BR4SYS47	Polar Capital Funds Plc	Polar European Income Fund Class I US Dollar Distribution Shares	\$0.4161	02/07/2018	Nil	30/06/2019
			\$0.1644	02/01/2019		
IE00BR4SYT53	Polar Capital Funds Plc	Polar European Income Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.6700	30/06/2019
IE00BR4SYV75	Polar Capital Funds Plc	Polar European Income Fund Class I Sterling Distribution Shares	£0.3152	02/07/2018	Nil	30/06/2019
			£0.1291	02/01/2019		
IE00BR4SYW82	Polar Capital Funds Plc	Polar European Income Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.5025	30/06/2019
IE00BR4SYX99	Polar Capital Funds Plc	Polar European Income Fund Class I Swiss Franc Distribution Shares	Sfr.0.4132	02/07/2018	Nil	30/06/2019
			Sfr.0.1621	02/01/2019		
IE00BR4SYY07	Polar Capital Funds Plc	Polar European Income Fund Class I Swiss Franc Accumulation Shares	N/A	N/A	Sfr.0.6559	30/06/2019
IE00BR4SYZ14	Polar Capital Funds Plc	Polar European Income Fund Class S Euro Distribution Shares	€0.3589	02/07/2018	Nil	30/06/2019
			€0.1449	02/01/2019		
IE00BR4SZ033	Polar Capital Funds Plc	Polar European Income Fund Class S Euro Accumulation Shares	N/A	N/A	€0.5708	30/06/2019
IE00BR4SZ140	Polar Capital Funds Plc	Polar European Income Fund Class S US Dollar Distribution Shares	\$0.4190	02/07/2018	Nil	30/06/2019
			\$0.1656	02/01/2019		
IE00BR4SZ256	Polar Capital Funds Plc	Polar European Income Fund Class S US Dollar Accumulation Shares	N/A	N/A	\$0.6735	30/06/2019
IE00BR4SZ363	Polar Capital Funds Plc	Polar European Income Fund Class S Sterling Distribution Shares	£0.3174	02/07/2018	Nil	30/06/2019
			£0.1301	02/01/2019		
IE00BR4SZ470	Polar Capital Funds Plc	Polar European Income Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.5051	30/06/2019
IE00BR4SZ587	Polar Capital Funds Plc	Polar European Income Fund Class S Swiss Franc Distribution Shares	Sfr.0.4161	02/07/2018	Nil	30/06/2019
			Sfr.0.1633	02/01/2019		
IE00BR4SZ694	Polar Capital Funds Plc	Polar European Income Fund Class S Swiss Franc Accumulation Shares	N/A	N/A	Sfr.0.6593	30/06/2019
IE00B5NR9F09	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I US Dollar Distribution Shares	\$0.1872	02/07/2018	Nil	30/06/2019
			\$0.1083	02/01/2019		
IE00BCRYMH92	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.2984	30/06/2019
IE00B676X694	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Sterling Distribution Shares	£0.1418	02/07/2018	Nil	30/06/2019
			£0.0851	02/01/2019		



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IE00BCRYMJ17	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.2238	30/06/2019
IE00B5NCML29	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Euro Distribution Shares	€0.1603 €0.0948	02/07/2018 02/01/2019	Nil	30/06/2019
IE00BCRYMK22	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Euro Accumulation Shares	N/A	N/A	€0.2529	30/06/2019
IE00B6429P10	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R US Dollar Distribution Shares**	\$0.1814 \$0.1048	02/07/2018 02/01/2019	Nil	30/06/2019
IE00BCRYMD54	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.2911	30/06/2019
IE00B5KQ7014	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Sterling Distribution Shares	£0.1374 £0.0823	02/07/2018 02/01/2019	Nil	30/06/2019
IE00BCRYMF78	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.2183	30/06/2019
IE00B5LFNN25	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Euro Distribution Shares	€0.1554 €0.0917	02/07/2018 02/01/2019	Nil	30/06/2019
IE00BCRYMG85	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Euro Accumulation Shares	N/A	N/A	€0.2467	30/06/2019
IE00BDTYJC81	Polar Capital Funds Plc	Polar Global Absolute Return Fund Class I Hedged Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BDTYJD98	Polar Capital Funds Plc	Polar Global Absolute Return Fund Class I Hedged Sterling Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BDTYJB74	Polar Capital Funds Plc	Polar Global Absolute Return Fund Class I US Dollar Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BDTYJG20	Polar Capital Funds Plc	Polar Global Absolute Return Fund Class S Hedged Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BDTYJH37	Polar Capital Funds Plc	Polar Global Absolute Return Fund Class S Hedged Sterling Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BDTYJF13	Polar Capital Funds Plc	Polar Global Absolute Return Fund Class S US Dollar Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BCDBX261	Polar Capital Funds Plc	Polar Global Convertible Fund Class I US Dollar Distribution Shares	\$0.1092 \$0.1220 \$0.1153 \$0.1020	03/04/2018 02/07/2018 01/10/2018 02/01/2019	\$0.2562	30/06/2019
IE00BCDBX378	Polar Capital Funds Plc	Polar Global Convertible Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.8418	
IE00BCDBX600	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Sterling Distribution Shares	£0.0779 £0.0925 £0.0884 £0.0800	03/04/2018 02/07/2018 01/10/2018 02/01/2019	£0.1922	30/06/2019
IE00BCDBX717	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.6314	30/06/2019
IE00BCDBX485	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Euro Distribution Shares	€0.0888 €0.1045 €0.0993 €0.0891	03/04/2018 02/07/2018 01/10/2018 02/01/2019	€0.2172	30/06/2019
IE00BCDBX592	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Euro Accumulation Shares	N/A	N/A	€0.7135	30/06/2019
IE00BMPHHW00	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Swiss Franc Accumulation Shares	N/A	N/A	Sfr.0.6588	30/06/2019
IE00BPH3MJ92	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Sterling Distribution Shares	£0.0946 £0.1053 £0.0997 £0.0872	03/04/2018 02/07/2018 01/10/2018 02/01/2019	£0.2229	30/06/2019
IE00BPH3MK08	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Sterling Accumulation Shares	N/A	N/A	£0.6964	30/06/2019
IE00BCDBWW94	Polar Capital Funds Plc	Polar Global Convertible Fund Class R US Dollar Distribution Shares	\$0.1071 \$0.1196 \$0.1138 \$0.0996	03/04/2018 02/07/2018 01/10/2018 02/01/2019	\$0.2622	30/06/2019
IE00BCDBWX02	Polar Capital Funds Plc	Polar Global Convertible Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.8215	30/06/2019
IE00BCDBX048	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Sterling Distribution Shares	£0.0764 £0.0907 £0.0873 £0.0782	03/04/2018 02/07/2018 01/10/2018 02/01/2019	£0.1966	30/06/2019
IE00BCDBX154	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.6162	30/06/2019
IE00BCDBWY19	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Euro Distribution Shares	€0.0871 €0.1024 €0.0980 €0.0870	03/04/2018 02/07/2018 01/10/2018 02/01/2019	€0.2222	30/06/2019

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IE00BCDBWZ26	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Euro Accumulation Shares	N/A	N/A	€0.6964	30/06/2019
IE00BKRVLV61	Polar Capital Funds Plc	Polar Global Convertible Fund Class S US Dollar Distribution Shares	\$0.0976	03/04/2018	\$0.7333	30/06/2019
			\$0.1091	02/07/2018		
			\$0.1038	01/10/2018		
			\$0.0914	02/01/2019		
IE00BKRVLZ78	Polar Capital Funds Plc	Polar Global Convertible Fund Class S US Dollar Accumulation Shares	N/A	N/A	\$0.2225	30/06/2019
IE00BKRVM216	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Sterling Distribution Shares	£0.0697	03/04/2018	£0.5500	30/06/2019
			£0.0827	02/07/2018		
			£0.0796	01/10/2018		
			£0.0717	02/01/2019		
IE00BKRVM323	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.1669	30/06/2019
IE00BKRVM091	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Euro Distribution Shares	€0.0794	03/04/2018	€0.6216	30/06/2019
			€0.0934	02/07/2018		
			€0.0894	01/10/2018		
			€0.0798	02/01/2019		
IE00BKRVM109	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Euro Accumulation Shares	N/A	N/A	€0.1886	30/06/2019
IE00BMPHHX17	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Hedged Swiss Franc Accumulation Shares	N/A	N/A	Sfr.0.5867	30/06/2019
IE00BPH3ML15	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Hedged Sterling Distribution Shares	£0.0955	03/04/2018	£0.6993	30/06/2019
			£0.1065	02/07/2018		
			£0.1011	01/10/2018		
			£0.0882	02/01/2019		
IE00BPH3MM22	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Hedged Sterling Accumulation Shares	N/A	N/A	£0.2562	30/06/2019
IE00BWCGX773	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Euro Accumulation Shares	N/A	N/A	€0.6808	30/06/2019
IE00BYPHSR67	Polar Capital Funds Plc	Polar Global Convertible Fund Portfolio Currency Hedged Euro I Accumulation Shares	N/A	N/A	€0.7010	30/06/2019
IE00BYWG2G32	Polar Capital Funds Plc	Polar Global Convertible Fund Portfolio Currency Hedged I Sterling Distribution Shares	£0.1029	03/04/2018	£0.2229	30/06/2019
			£0.1175	02/07/2018		
			£0.1122	01/10/2018		
			£0.0980	02/01/2019		
IE00BDTYPN15	Polar Capital Funds Plc	Polar Global Convertible Fund Class SI Sterling Accumulation Shares*	N/A	N/A	£0.2759	30/06/2019
IE00B5NH4W20	Polar Capital Funds Plc	Polar Global Insurance Fund Class A Sterling Distribution Shares	£0.0207	03/04/2018	Nil	30/06/2019
			£0.0328	02/07/2018		
			£0.0166	01/10/2018		
			£0.0158	02/01/2019		
IE00B63V4760	Polar Capital Funds Plc	Polar Global Insurance Fund Class B Sterling Accumulation Shares	N/A	N/A	£0.0229	30/06/2019
IE00B4XZ9Q84	Polar Capital Funds Plc	Polar Global Insurance Fund Class E Sterling Distribution Shares	£0.0214	03/04/2018	Nil	30/06/2019
			£0.0340	02/07/2018		
			£0.0172	01/10/2018		
			£0.0164	02/01/2019		
IE00B61MW553	Polar Capital Funds Plc	Polar Global Insurance Fund Class F Sterling Accumulation Shares	N/A	N/A	£0.0595	30/06/2019
IE00B51X0H96	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Sterling Distribution Shares	£0.0203	03/04/2018	Nil	30/06/2019
			£0.0321	02/07/2018		
			£0.0163	01/10/2018		
			£0.0154	02/01/2019		
IE00B4X2MP98	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.0230	30/06/2019
IE00B4X9QT28	Polar Capital Funds Plc	Polar Global Insurance Fund Class R US Dollar Distribution Shares	\$0.0285	03/04/2018	Nil	30/06/2019
			\$0.0424	02/07/2018		
			\$0.0213	01/10/2018		
			\$0.0196	02/01/2019		
IE00B5164B09	Polar Capital Funds Plc	Polar Global Insurance Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.0307	30/06/2019
IE00B547TM68	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Euro Distribution Shares	€0.0232	03/04/2018	Nil	30/06/2019
			€0.0363	02/07/2018		
			€0.0183	01/10/2018		
			€0.0172	02/01/2019		
IE00B52VLZ70	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Euro Accumulation Shares	N/A	N/A	€0.0260	30/06/2019
IE00B530JS22	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Sterling Distribution Shares	£0.0210	03/04/2018	Nil	30/06/2019
			£0.0332	02/07/2018		
			£0.0169	01/10/2018		
			£0.0161	02/01/2019		

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IE00B5339C57	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.0566	30/06/2019
			\$0.0294	03/04/2018		
IE00B503VV16	Polar Capital Funds Plc	Polar Global Insurance Fund Class I US Dollar Distribution Shares	\$0.0438	02/07/2018	Nil	30/06/2019
			\$0.0220	01/10/2018		
			\$0.0205	02/01/2019		
IE00B4Y53217	Polar Capital Funds Plc	Polar Global Insurance Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.0755	30/06/2019
			€0.0240	03/04/2018		
IE00B4V4LB63	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Euro Distribution Shares	€0.0375	02/07/2018	Nil	30/06/2019
			€0.0190	01/10/2018		
			€0.0179	02/01/2019		
IE00B55MWC15	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Euro Accumulation Shares	N/A	N/A	€0.0640	30/06/2019
IE00BD3BW042	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Hedged US Dollar Accumulation Shares	N/A	N/A	\$0.0638	30/06/2019
IE00BD3BW158	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Hedged Euro Accumulation Shares	N/A	N/A	€0.0509	30/06/2019
IE0030772275	Polar Capital Funds Plc	Polar Global Technology Fund Class A US Dollar Shares	N/A	N/A	Nil	30/06/2019
IE0030772382	Polar Capital Funds Plc	Polar Global Technology Fund Class A Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00B18TKG14	Polar Capital Funds Plc	Polar Global Technology Fund Class A Euro Shares	N/A	N/A	Nil	30/06/2019
IE00B42NVC37	Polar Capital Funds Plc	Polar Global Technology Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2019
IE00B42W4J83	Polar Capital Funds Plc	Polar Global Technology Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00B42N9S52	Polar Capital Funds Plc	Polar Global Technology Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2019
IE00BZ4D7085	Polar Capital Funds Plc	Polar Global Technology Fund Class I Hedged Euro Distribution Shares*	N/A	N/A	Nil	30/06/2019
IE00BVB30C68	Polar Capital Funds Plc	Polar Global Technology Fund Class I Hedged Swiss Franc Share	N/A	N/A	Nil	30/06/2019
IE00BW9HD621	Polar Capital Funds Plc	Polar Global Technology Fund Class I Hedged Sterling Share	N/A	N/A	Nil	30/06/2019
IE00B433M743	Polar Capital Funds Plc	Polar Global Technology Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2019
IE00B42N8Z54	Polar Capital Funds Plc	Polar Global Technology Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00B4468526	Polar Capital Funds Plc	Polar Global Technology Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2019
IE00BZ4D7648	Polar Capital Funds Plc	Polar Global Technology Fund Class R Hedged Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2019
IE00BTN23516	Polar Capital Funds Plc	Polar Global Technology Fund Class R Hedged Swiss Franc Share	N/A	N/A	Nil	30/06/2019
IE00BTN23623	Polar Capital Funds Plc	Polar Global Technology Fund Class R Hedged Euro Share	N/A	N/A	Nil	30/06/2019
IE00BPRBXP67	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I US Dollar Distribution Shares	\$0.1472	02/01/2019	Nil	30/06/2019
IE00BPRBXQ74	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.0719	30/06/2019
IE00BPRBXT06	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Sterling Distribution Shares	£0.1155	02/01/2019	Nil	30/06/2019
IE00BPRBXV28	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.0540	30/06/2019
IE00BPRBXR81	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Euro Distribution Shares	€0.1287	02/01/2019	Nil	30/06/2019
IE00BPRBXS98	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Euro Accumulation Shares	N/A	N/A	€0.0610	30/06/2019
IE00BPRBXW35	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S US Dollar Distribution Shares	\$0.1481	02/01/2019	Nil	30/06/2019
IE00BPRBXX42	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S US Dollar Accumulation Shares	N/A	N/A	\$0.0488	30/06/2019
IE00BPRBXY58	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S Sterling Distribution Shares	£0.1163	02/01/2019	Nil	30/06/2019
IE00BPRBZX65	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.0366	30/06/2019
IE00BD0NCG95	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S Sterling Hedged Distribution Shares	£0.1523	02/01/2019	Nil	30/06/2019
IE00BF0SY731	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class SI Sterling Distribution Shares*	£0.0699	02/01/2019	£0.0408	30/06/2019
IE00BF4TN759	Polar Capital Funds Plc	Polar Healthcare Blue Class SI US Dollar Distribution Shares*	\$0.0890	02/01/2019	\$0.0544	30/06/2019
IE00B28YJN35	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class A US Dollar Shares	N/A	N/A	Nil	30/06/2019
IE00B28YJP58	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class A Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00B28YJQ65	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class A Euro Shares	N/A	N/A	Nil	30/06/2019
IE00B3K93X10	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2019
IE00B3NLDF60	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00B3K83P04	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2019
IE00BF12WY77	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I Euro Accumulation Shares	N/A	N/A	€0.0061	30/06/2019
IE00B3NLTK32	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2019
IE00B3NM2Q33	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00B3NLSS43	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2019
			£0.0150	03/04/2018		
IE00B759Y860	Polar Capital Funds Plc	Polar Income Opportunities Fund Class A1 Sterling Distribution Shares	£0.0150	02/07/2018	£0.0188	30/06/2019
			£0.0150	01/10/2018		
			£0.0150	02/01/2019		



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IE00B7456569	Polar Capital Funds Plc	Polar Income Opportunities Fund Class A2 Sterling Accumulation Shares	N/A	N/A	£0.0971	30/06/2019
			£0.0155	03/04/2018		
IE00B4TCHT23	Polar Capital Funds Plc	Polar Income Opportunities Fund Class B1 Sterling Distribution Shares	£0.0155	02/07/2018	£0.0079	30/06/2019
			£0.0155	01/10/2018		
			£0.0155	02/01/2019		
IE00B73PVZ22	Polar Capital Funds Plc	Polar Income Opportunities Fund Class B2 Sterling Accumulation Shares	N/A	N/A	£0.1051	30/06/2019
			\$0.0210	03/04/2018		
IE00BY7RST63	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R US Dollar Distribution	\$0.0198	02/07/2018	\$0.0251	30/06/2019
			\$0.0196	01/10/2018		
			\$0.0191	02/01/2019		
IE00BY7RT826	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R US Dollar Accumulating	N/A	N/A	\$0.1295	30/06/2019
			€0.0171	03/04/2018		
IE00BY7RSY17	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Distribution	€0.0175	02/07/2018	€0.0213	30/06/2019
			€0.0168	01/10/2018		
			€0.0167	02/01/2019		
IE00BY7RTK46	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Accumulating	N/A	N/A	€0.1098	30/06/2019
			€0.1250	03/04/2018		
IE00BZ4SWC08	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Hedged Distribution Shares	€0.1250	02/07/2018	€0.0606	30/06/2019
			€0.1250	01/10/2018		
			€0.1250	02/01/2019		
IE00BZ4SWD15	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Hedged Accumulation Shares	N/A	N/A	€0.3579	30/06/2019
			\$0.1050	03/04/2018		
IE00BZ4D6L20	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R US Dollar Hedged Distribution Shares	\$0.1050	02/07/2018	\$0.0226	30/06/2019
			\$0.1050	01/10/2018		
			\$0.1050	02/01/2019		
IE00BF2CWP70	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R US Dollar Hedged Accumulation Shares	N/A	N/A	\$0.4082	30/06/2019
			\$0.0217	03/04/2018		
IE00BY7RSZ24	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I US Dollar Distribution	\$0.0205	02/07/2018	\$0.0105	30/06/2019
			\$0.0202	01/10/2018		
			\$0.0197	02/01/2019		
IE00BY7RTS22	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I US Dollar Accumulating	N/A	N/A	\$0.1401	30/06/2019
			€0.0177	03/04/2018		
IE00BY7RT263	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Distribution	€0.0181	02/07/2018	€0.0089	30/06/2019
			€0.0174	01/10/2018		
			€0.0173	02/01/2019		
IE00BY7RTT39	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Accumulating	N/A	N/A	€0.1187	30/06/2019
IE00BZ4SWG46	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Hedged Accumulation Shares	N/A	N/A	Nil	30/06/2019
			€0.1250	03/04/2018		
IE00BZ4SWF39	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Hedged Distribution Shares	€0.1250	02/07/2018	Nil	30/06/2019
			€0.1250	01/10/2018		
			€0.1250	02/01/2019		
IE0030972586	Polar Capital Funds Plc	Polar Japan Fund Class A Japanese Yen Shares	N/A	N/A	¥11.0393	30/06/2019
IE0030772721	Polar Capital Funds Plc	Polar Japan Fund Class A Sterling Shares	N/A	N/A	£0.0749	30/06/2019
IE0030772507	Polar Capital Funds Plc	Polar Japan Fund Class A US Dollar Shares	N/A	N/A	\$0.1000	30/06/2019
IE00B3K95D53	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged Sterling Shares	N/A	N/A	£0.1906	30/06/2019
IE00B3NMNX73	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged US Dollar Shares	N/A	N/A	\$0.2053	30/06/2019
IE00B3FH9V01	Polar Capital Funds Plc	Polar Japan Fund Class I Sterling Shares	N/A	N/A	£0.1421	30/06/2019
IE00B3FH9W18	Polar Capital Funds Plc	Polar Japan Fund Class I Japanese Yen Shares	N/A	N/A	¥20.9362	30/06/2019
IE00B3FH9T88	Polar Capital Funds Plc	Polar Japan Fund Class I US Dollar Shares	N/A	N/A	\$0.1896	30/06/2019
IE00B529MQ97	Polar Capital Funds Plc	Polar Japan Fund Class I Euro Shares	N/A	N/A	€0.1606	30/06/2019
IE00B506DH05	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged Euro Shares	N/A	N/A	€0.1552	30/06/2019
IE00B95XSD50	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged Swiss Franc Shares	N/A	N/A	Sfr.0.1347	30/06/2019
IE00B3K96431	Polar Capital Funds Plc	Polar Japan Fund Class R Sterling Shares	N/A	N/A	£0.0561	30/06/2019
IE00B3NMNC60	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged Sterling Shares	N/A	N/A	£0.0769	30/06/2019
IE00B3K8Z218	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged US Dollar Shares	N/A	N/A	\$0.0768	30/06/2019
IE00B3S0VG50	Polar Capital Funds Plc	Polar Japan Fund Class R Japanese Yen Shares	N/A	N/A	¥8.2643	30/06/2019
IE00B3NLSN97	Polar Capital Funds Plc	Polar Japan Fund Class R US Dollar Shares	N/A	N/A	\$0.0748	30/06/2019

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IE00B52VV795	Polar Capital Funds Plc	Polar Japan Fund Class R Euro Shares	N/A	N/A	€0.0634	30/06/2019
IE00B550VK60	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged Euro Shares	N/A	N/A	€0.0608	30/06/2019
IE00B94HF377	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged Swiss Franc Shares	N/A	N/A	Sfr.0.0465	30/06/2019
IE00BYZKJK50	Polar Capital Funds Plc	Polar Japan Fund Class SI Euro Shares*	N/A	N/A	€0.0975	30/06/2019
IE00BYZKJB69	Polar Capital Funds Plc	Polar Japan Fund Class SI Hedged Euro Shares*	N/A	N/A	€0.1270	30/06/2019
IE00BYZKJC76	Polar Capital Funds Plc	Polar Japan Fund Class SI Hedged Sterling Shares*	N/A	N/A	Nil	30/06/2019
IE00BYZKJF08	Polar Capital Funds Plc	Polar Japan Fund Class SI Hedged US Dollar Shares*	N/A	N/A	\$0.1234	30/06/2019
IE00BYZKJG15	Polar Capital Funds Plc	Polar Japan Fund Class SI Japanese Yen Shares*	N/A	N/A	¥12.7125	30/06/2019
IE00BYZKJL67	Polar Capital Funds Plc	Polar Japan Fund Class SI Sterling Shares*	N/A	N/A	£0.0863	30/06/2019
IE00BYZKJH22	Polar Capital Funds Plc	Polar Japan Fund Class SI US Dollar Shares*	N/A	N/A	\$0.1151	30/06/2019
IE00B8BJYW18	Polar Capital Funds Plc	Polar Japan Value Fund Class C Sterling Shares**	N/A	N/A	Nil	30/06/2019
IE00B6TBKM73	Polar Capital Funds Plc	Polar Japan Value Fund Class S Sterling Shares	N/A	N/A	£0.0193	30/06/2019
IE00B8843R79	Polar Capital Funds Plc	Polar Japan Value Fund Class S Japanese Yen Shares	N/A	N/A	¥2.8688	30/06/2019
IE00B7JYM942	Polar Capital Funds Plc	Polar Japan Value Fund Class S Hedged US Dollar Shares	N/A	N/A	\$0.0329	30/06/2019
IE00B8C1QM02	Polar Capital Funds Plc	Polar Japan Value Fund Class S Hedged Euro Shares	N/A	N/A	€0.0252	30/06/2019
IE00B8C0M523	Polar Capital Funds Plc	Polar Japan Value Fund Class S Hedged Sterling Shares	N/A	N/A	£0.0206	30/06/2019
IE00B3KK5164	Polar Capital Funds Plc	Polar Japan Value Fund Class R US Dollar Shares	N/A	N/A	\$0.0118	30/06/2019
IE00B88S7N36	Polar Capital Funds Plc	Polar Japan Value Fund Class R Japanese Yen Shares	N/A	N/A	¥1.3023	30/06/2019
IE00B88DDG32	Polar Capital Funds Plc	Polar Japan Value Fund Class R Hedged US Dollar Shares	N/A	N/A	\$0.0132	30/06/2019
IE00B7G7VV19	Polar Capital Funds Plc	Polar Japan Value Fund Class R Hedged Euro Shares	N/A	N/A	€0.0090	30/06/2019
IE00B4WY8142	Polar Capital Funds Plc	Polar Japan Value Fund Class R Hedged Sterling Shares	N/A	N/A	£0.0094	30/06/2019
IE00BYW63V59	Polar Capital Funds Plc	Polar Japan Value Fund Class I Euro Shares*	N/A	N/A	€0.0085	30/06/2019
IE00BFX4HW40	Polar Capital Funds Plc	Polar Japan Value Fund Class I Hedged Euro Shares*	N/A	N/A	€0.0870	30/06/2019
IE00BFX4HT11	Polar Capital Funds Plc	Polar Japan Value Fund Class I Hedged Sterling Shares*	N/A	N/A	£0.0843	30/06/2019
IE00BFX4HR96	Polar Capital Funds Plc	Polar Japan Value Fund Class I Hedged US Dollar Shares*	N/A	N/A	\$0.0842	30/06/2019
IE00BYW63T38	Polar Capital Funds Plc	Polar Japan Value Fund Class I Sterling Shares*	N/A	N/A	£0.0074	30/06/2019
IE00BYW63S21	Polar Capital Funds Plc	Polar Japan Value Fund Class I US Dollar Shares*	N/A	N/A	\$0.0100	30/06/2019
IE00BYMD0W65	Polar Capital Funds Plc	Polar Japan Value Fund Class I Japanese Yen Shares	N/A	N/A	¥1.1046	30/06/2019
IE00B531PK96	Polar Capital Funds Plc	Polar North American Fund Class I US Dollar Shares	N/A	N/A	\$0.0058	30/06/2019
IE00B6TRWB82	Polar Capital Funds Plc	Polar North American Fund Class I Sterling Shares	N/A	N/A	£0.0043	30/06/2019
IE00B6TT5J34	Polar Capital Funds Plc	Polar North American Fund Class I Euro Shares	N/A	N/A	€0.0049	30/06/2019
IE00B615SX48	Polar Capital Funds Plc	Polar North American Fund Class I Hedged Sterling Shares	N/A	N/A	£0.0118	30/06/2019
IE00B5NRXC53	Polar Capital Funds Plc	Polar North American Fund Class I Hedged Euro Shares	N/A	N/A	€0.0029	30/06/2019
IE00BWB8WR78	Polar Capital Funds Plc	Polar North American Fund Class I Hedged Swiss Franc Shares	N/A	N/A	Sfr.0.0030	30/06/2019
IE00B5KSKH55	Polar Capital Funds Plc	Polar North American Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2019
IE00B6TTF483	Polar Capital Funds Plc	Polar North American Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00B57DPG76	Polar Capital Funds Plc	Polar North American Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2019
IE00B40F2B74	Polar Capital Funds Plc	Polar North American Fund Class R Hedged Sterling Shares	N/A	N/A	Nil	30/06/2019
IE00B5NJSL59	Polar Capital Funds Plc	Polar North American Fund Class R Hedged Euro Shares	N/A	N/A	Nil	30/06/2019
IE00B718SY19	Polar Capital Funds Plc	Polar North American Fund Class S US Dollar Shares	N/A	N/A	\$0.0422	30/06/2019
IE00B713C335	Polar Capital Funds Plc	Polar North American Fund Class S Sterling Shares	N/A	N/A	£0.0316	30/06/2019
IE00B713XZ24	Polar Capital Funds Plc	Polar North American Fund Class S Euro Shares	N/A	N/A	€0.0357	30/06/2019
IE00B7136W05	Polar Capital Funds Plc	Polar North American Fund Class S Hedged Sterling Shares	N/A	N/A	£0.0410	30/06/2019
IE00B714YS54	Polar Capital Funds Plc	Polar North American Fund Class S Hedged Euro Shares	N/A	N/A	€0.0378	30/06/2019
IE00BQLDRR58	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Sterling Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRT72	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Euro Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRS65	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I US Dollar Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRZ33	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Hedged Euro Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRY26	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Hedged US Dollar Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRN11	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Sterling Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRQ42	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Euro Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRP35	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R US Dollar Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDS054	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Hedged Euro Share Class	N/A	N/A	Nil	30/06/2019



ISIN CODE	UMBRELLA NAME	FUND NAME	DISTRIBUTION PER UNIT	DISTRIBUTION DATE	EXCESS OF REPORTABLE INCOME OVER DISTRIBUTIONS	FUND "DISTRIBUTION DATE" FOR REPORTING FUND PURPOSES
IE00BQLDS161	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Hedged US Dollar Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRV94	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Sterling Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRX19	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Euro Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDRW02	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S US Dollar Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDS278	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Hedged Euro Share Class	N/A	N/A	Nil	30/06/2019
IE00BQLDS385	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Hedged US Dollar Share Class	N/A	N/A	Nil	30/06/2019
IE00BD81XX91	Polar Capital Funds Plc	Polar UK Value Opps Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.2505	30/06/2019
IE00BD81XW84	Polar Capital Funds Plc	Polar UK Value Opps Fund Class I Sterling Distribution Shares	£0.2497	02/01/2019	Nil	30/06/2019
IE00BD81XV77	Polar Capital Funds Plc	Polar UK Value Opps Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.2693	30/06/2019
IE00BD81XT55	Polar Capital Funds Plc	Polar UK Value Opps Fund Class S Sterling Distribution Shares	£0.2674	02/01/2019	Nil	30/06/2019
IE00BF0W2D75	Polar Capital Funds Plc	Polar UK Value Opps Fund Class R Sterling Accumulation Shares*	N/A	N/A	£0.1639	30/06/2019

\*New share Classes launched during the year.

\*\*Share Classes terminated during the year.

**Terminated share class in prior year/s**

IE00B87T2G55	Polar Capital Funds Plc	Polar Japan Value Fund Class I US Dollar Shares	N/A	N/A	Terminated	30/06/2019
IE00B87JC549	Polar Capital Funds Plc	Polar Japan Value Fund Class I Euro Shares	N/A	N/A	Terminated	30/06/2019
IE00B5LCBT59	Polar Capital Funds Plc	Polar Japan Value Fund Class R Sterling Shares	N/A	N/A	Terminated	30/06/2019
IE00B7369515	Polar Capital Funds Plc	Polar Japan Value Fund Class R Euro Shares	N/A	N/A	Terminated	30/06/2019
IE00B4K3WL13	Polar Capital Funds Plc	European Market Neutral Fund Class I Euro Shares	N/A	N/A	Terminated	30/06/2019
IE00B7H37432	Polar Capital Funds Plc	European Market Neutral Fund Class I GBP Shares	N/A	N/A	Terminated	30/06/2019
IE00B6WYX795	Polar Capital Funds Plc	European Market Neutral Fund Class I Hedged GBP Shares	N/A	N/A	Terminated	30/06/2019
IE00B4M4NL92	Polar Capital Funds Plc	European Market Neutral Fund Class I Hedged US Dollar Shares	N/A	N/A	Terminated	30/06/2019
IE00B604DP97	Polar Capital Funds Plc	European Market Neutral Fund Class I US Dollar Shares	N/A	N/A	Terminated	30/06/2019
IE00B7B3SG83	Polar Capital Funds Plc	European Market Neutral Fund Class R Euro Shares	N/A	N/A	Terminated	30/06/2019
IE00B710XL98	Polar Capital Funds Plc	European Market Neutral Fund Class R GBP Shares	N/A	N/A	Terminated	30/06/2019
IE00B737Q862	Polar Capital Funds Plc	European Market Neutral Fund Class R Hedged GBP Shares	N/A	N/A	Terminated	30/06/2019
IE00B51C0Z49	Polar Capital Funds Plc	European Market Neutral Fund Class R Hedged US Dollar Shares	N/A	N/A	Terminated	30/06/2019
IE00B6T7QJ41	Polar Capital Funds Plc	European Market Neutral Fund Class R US Dollar Shares	N/A	N/A	Terminated	30/06/2019
IE00B7Y1SN62	Polar Capital Funds Plc	Global Alpha Fund Class I Euro	N/A	N/A	Terminated	30/06/2019
IE00B8HV0Q78	Polar Capital Funds Plc	Global Alpha Fund Class I Sterling	N/A	N/A	Terminated	30/06/2019
IE00B8H84002	Polar Capital Funds Plc	Global Alpha Fund Class I US Dollar	N/A	N/A	Terminated	30/06/2019
IE00B8HQ9988	Polar Capital Funds Plc	Global Alpha Fund Class R Euro	N/A	N/A	Terminated	30/06/2019
IE00B8H7QV20	Polar Capital Funds Plc	Global Alpha Fund Class R Sterling	N/A	N/A	Terminated	30/06/2019
IE00B844QP01	Polar Capital Funds Plc	Global Alpha Fund Class R US Dollar	N/A	N/A	Terminated	30/06/2019
IE00B8BDFV91	Polar Capital Funds Plc	Global Alpha Fund Class SI Euro	N/A	N/A	Terminated	30/06/2019
IE00B83LOG12	Polar Capital Funds Plc	Global Alpha Fund Class SI Sterling	N/A	N/A	Terminated	30/06/2019
IE00B7W9NS27	Polar Capital Funds Plc	Global Alpha Fund Class SI US Dollar	N/A	N/A	Terminated	30/06/2019
IE00B4XZS381	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class I Euro Shares	N/A	N/A	Terminated	30/06/2019
IE00B4YDRY59	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class I Sterling Shares	N/A	N/A	Terminated	30/06/2019
IE00B4PLZN38	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class I US Dollar Shares	N/A	N/A	Terminated	30/06/2019
IE00B4XT2943	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class R Euro Shares	N/A	N/A	Terminated	30/06/2019
IE00B4LP8S55	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class R Sterling Shares	N/A	N/A	Terminated	30/06/2019
IE00B4KPBL05	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class R US Dollar Shares	N/A	N/A	Terminated	30/06/2019
IE00BD6KN946	Polar Capital Funds Plc	Polar International Alpha Fund - Class SI USD Distribution Shares	N/A	N/A	Terminated	30/06/2019

ISIN CODE	UMBRELLA NAME	FUND NAME	DISTRIBUTION PER UNIT	DISTRIBUTION DATE	EXCESS OF REPORTABLE INCOME OVER DISTRIBUTIONS	FUND "DISTRIBUTION DATE" FOR REPORTING FUND PURPOSES
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*"We (as Board of Directors of the Polar Capital Funds Plc) confirm that the above share classes under the Polar Capital Funds Plc remain reporting funds under The Offshore Funds (Tax) Regulations 2009 at the date of this report".*

*In future the Company intends to publish the relevant Shareholder information, as required by HM Revenue & Customs under the provisions of The Offshore Funds (Tax) Regulations 2009, at the web address below on an annual basis within 6 months of the Company's year-end, being 30 June each year.*

*<http://www.polarcapital.co.uk/Navigate.aspx/Professional-Investor/1/Literature/Tax-and-Reporting>*

*If you have any questions about the future web reports please forward them to the address below within 1 month of the date of this letter:*

*[investor-relations@polarcapital.co.uk](mailto:investor-relations@polarcapital.co.uk)*

*Yours faithfully,*

*David Hammond*

*Director*