

Dear Participant,

Polar Capital Funds Plc

Accounting period 1 January 2017 to 31 December 2017

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 2017. All share classes included below remain reporting funds at 30 June 2018. Figures quoted are in the currency of the respective Share Class.

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 Shares	N/A	N/A	Nil	30/06/2018
IE00BYDYL67	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I US Dollar Accumulation	N/A	N/A	\$0.0778	30/06/2018
IE00BDF4P30	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I Euro Accumulation	N/A	N/A	€0.0685	30/06/2018
IE00BDF4Q47	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I Euro Hedged Accumulation	N/A	N/A	€0.0608	30/06/2018
IE00BDF4R53	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I GBP Accumulation	N/A	N/A	£0.0602	30/06/2018
IE00BDF4S60	Polar Capital Funds Plc	Polar Asian Opportunities Fund Class I GBP Hedged Accumulation	N/A	N/A	£0.0676	30/06/2018
IE00BF0GL436	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class I Euro Accumulation*	N/A	N/A	Nil	30/06/2018
IE00BF0GL543	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class I Sterling Accumulation*	N/A	N/A	Nil	30/06/2018
IE00BF0GL329	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class I US Dollar Accumulation*	N/A	N/A	Nil	30/06/2018
IE00BF0GL212	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class R Euro Accumulation*	N/A	N/A	Nil	30/06/2018
IE00BF0GL105	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class R US Dollar Accumulation*	N/A	N/A	Nil	30/06/2018
IE00BF0GL766	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class S Euro Accumulation*	N/A	N/A	Nil	30/06/2018
IE00BF0GL873	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class S Sterling Accumulation*	N/A	N/A	Nil	30/06/2018
IE00BF0GL659	Polar Capital Funds Plc	Polar Automation & Artificial Intelligence Fund Class S US Dollar Accumulation*	N/A	N/A	Nil	30/06/2018
IE00B42Z4531	Polar Capital Funds Plc	Polar Biotechnology Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B42P0H75	Polar Capital Funds Plc	Polar Biotechnology Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B3WVRB16	Polar Capital Funds Plc	Polar Biotechnology Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B3XLHR60	Polar Capital Funds Plc	Polar Biotechnology Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B3XDCF51	Polar Capital Funds Plc	Polar Biotechnology Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B3VXGD32	Polar Capital Funds Plc	Polar Biotechnology Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2018
IE00BF23BV98	Polar Capital Funds Plc	Polar Biotechnology Fund Class S US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00BF23BW06	Polar Capital Funds Plc	Polar Biotechnology Fund Class S Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00BF23BX13	Polar Capital Funds Plc	Polar Biotechnology Fund Class S Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B4KPBL05	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class R US Dollar**	N/A	N/A	Nil	30/06/2018
IE00B4LP8S55	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class R Sterling Shares**	N/A	N/A	Nil	30/06/2018
IE00B4XT2943	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class R Euro Shares**	N/A	N/A	Nil	30/06/2018
IE00B4PLZN38	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class I US Dollar Shares**	N/A	N/A	Nil	30/06/2018
IE00B4YDRY59	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class I Sterling Shares**	N/A	N/A	Nil	30/06/2018
IE00B4XZS381	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class I Euro Shares**	N/A	N/A	Nil	30/06/2018
IE00B5282553	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R US Dollar Distribution Shares	\$0.1652 \$0.1746	03/07/2017 01/02/2018	Nil	30/06/2018
IE00B4VVWP88	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.1950	30/06/2018
IE00B51D4337	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Sterling Distribution Shares	£0.1272 £0.1291	03/07/2017 01/02/2018	Nil	30/06/2018
IE00B4YDSX18	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.1508	30/06/2018
IE00B53D4F35	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Euro Distribution Shares	€0.1448 €0.1454	03/07/2017 01/02/2018	Nil	30/06/2018
IE00B4WZTL41	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Euro Accumulation Shares	N/A	N/A	€0.1717	30/06/2018

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IE00B4TTVL32	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I US Dollar Distribution Shares	\$0.1686	03/07/2017	Nil	30/06/2018
IE00B4Z35Y04	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I US Dollar Accumulation Shares	\$0.1800	01/02/2018	Nil	30/06/2018
IE00B4V5ND50	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Sterling Distribution Shares	N/A	N/A	\$0.2759	30/06/2018
IE00B58P1Y20	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Sterling Accumulation Shares	£0.1298	03/07/2017	Nil	30/06/2018
IE00B4ZHXX73	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Euro Distribution Shares	£0.1331	01/02/2018	Nil	30/06/2018
IE00B54LVH70	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Euro Accumulation Shares	N/A	N/A	£0.2133	30/06/2018
IE00B76P3S69	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S US Dollar Distribution Shares	€0.1478	03/07/2017	Nil	30/06/2018
IE00B61HWR25	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S US Dollar Accumulation Shares	€0.1499	01/02/2018	Nil	30/06/2018
IE00B7K3V156	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Sterling Distribution Shares	N/A	N/A	€0.2429	30/06/2018
IE00B77KDV37	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Sterling Accumulation Shares	\$0.1712	03/07/2017	Nil	30/06/2018
IE00B7JTSX57	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Euro Distribution Shares	\$0.1842	01/02/2018	Nil	30/06/2018
IE00B4X3QD89	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Euro Accumulation Shares	N/A	N/A	\$0.3211	30/06/2018
IE00BWX5D170	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Euro Accumulation Shares	£0.1318	03/07/2017	Nil	30/06/2018
IE00BWX5D394	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Accumulation Shares	£0.1362	01/02/2018	Nil	30/06/2018
IE00BWX5D287	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Distribution Shares	N/A	N/A	£0.2483	30/06/2018
IE00BWX5D733	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Accumulation Shares	£0.1501	03/07/2017	Nil	30/06/2018
IE00BWX5D626	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Distribution Shares	£0.1534	01/02/2018	€0.2827	30/06/2018
IE00BWX5D519	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Hedged Accumulation Shares	N/A	N/A	€0.2374	30/06/2018
IE00BWX5D402	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Hedged Distribution Shares	£0.0985	03/04/2017	€0.1649	30/06/2018
IE00BWX5D956	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Hedged Accumulation Shares	£0.1931	03/07/2017	Nil	30/06/2018
IE00BWX5D840	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Hedged Distribution Shares	£0.0364	02/10/2017	Nil	30/06/2018
IE00BR4SYG25	Polar Capital Funds Plc	Polar European Income Fund Class R Euro Distribution Shares	£0.0285	02/01/2018	£0.3318	30/06/2018
IE00BR4SYH32	Polar Capital Funds Plc	Polar European Income Fund Class R Euro Accumulation Shares	N/A	N/A	£0.3318	30/06/2018
IE00BR4SYJ55	Polar Capital Funds Plc	Polar European Income Fund Class R US Dollar Distribution Shares	£0.0988	03/04/2017	Nil	30/06/2018
IE00BR4SYK60	Polar Capital Funds Plc	Polar European Income Fund Class R USD Accumulation Shares	£0.1938	03/07/2017	Nil	30/06/2018
IE00BR4SYL77	Polar Capital Funds Plc	Polar European Income Fund Class R Sterling Distribution Shares	£0.0366	02/10/2017	Nil	30/06/2018
IE00BR4SYM84	Polar Capital Funds Plc	Polar European Income Fund Class R Sterling Accumulation Shares	£0.0285	02/01/2018	£0.3577	30/06/2018
IE00BR4SYN91	Polar Capital Funds Plc	Polar European Income Fund Class R CHF Distribution Shares	N/A	N/A	£0.3577	30/06/2018
IE00BR4SYP16	Polar Capital Funds Plc	Polar European Income Fund Class R CHF Accumulation Share	£0.1139	03/04/2017	Nil	30/06/2018
IE00BR4SYQ23	Polar Capital Funds Plc	Polar European Income Fund Class I Euro Distribution Shares	£0.2255	03/07/2017	Nil	30/06/2018
IE00BR4SYR30	Polar Capital Funds Plc	Polar European Income Fund Class I Euro Accumulation Shares	£0.0408	02/10/2017	Nil	30/06/2018
			£0.0323	02/01/2018	Nil	30/06/2018
			€0.3343	03/07/2017	Nil	30/06/2018
			€0.1102	02/01/2018	Nil	30/06/2018
			N/A	N/A	€0.3042	30/06/2018
			\$0.3813	03/07/2017	Nil	30/06/2018
			€0.1323	02/01/2018	Nil	30/06/2018
			N/A	N/A	\$0.3455	30/06/2018
			£0.2933	03/07/2017	Nil	30/06/2018
			£0.0978	02/01/2018	Nil	30/06/2018
			N/A	N/A	£0.2671	30/06/2018
			CHF 0.3659	03/07/2017	Nil	30/06/2018
			CHF 0.1290	02/01/2018	Nil	30/06/2018
			N/A	N/A	CHF 0.3375	30/06/2018
			€0.3399	03/07/2017	Nil	30/06/2018
			€0.1129	02/01/2018	Nil	30/06/2018
			N/A	N/A	€0.3761	30/06/2018

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IE00BR4SYS47	Polar Capital Funds Plc	Polar European Income Fund Class I US Dollar Distribution Shares	\$0.3877	03/07/2017	Nil	30/06/2018
IE00BR4SYT53	Polar Capital Funds Plc	Polar European Income Fund Class I US Dollar Accumulation Shares	\$0.1356	02/01/2018	Nil	30/06/2018
IE00BR4SYV75	Polar Capital Funds Plc	Polar European Income Fund Class I Sterling Distribution Shares	N/A	N/A	\$0.4271	30/06/2018
IE00BR4SYW82	Polar Capital Funds Plc	Polar European Income Fund Class I Sterling Accumulation Shares	£0.2982	03/07/2017	Nil	30/06/2018
IE00BR4SYX99	Polar Capital Funds Plc	Polar European Income Fund Class I CHF Distribution Shares	£0.1002	02/01/2018	Nil	30/06/2018
IE00BR4SYY07	Polar Capital Funds Plc	Polar European Income Fund Class I CHF Accumulation Shares	N/A	N/A	£0.3302	30/06/2018
IE00BR4SYZ14	Polar Capital Funds Plc	Polar European Income Fund Class S Euro Distribution Shares	CHF 0.3720	03/07/2017	Nil	30/06/2018
IE00BR4SZ033	Polar Capital Funds Plc	Polar European Income Fund Class S Euro Accumulation Shares	CHF 0.1321	02/01/2018	CHF 0.4173	30/06/2018
IE00BR4SZ140	Polar Capital Funds Plc	Polar European Income Fund Class S US Dollar Distribution Shares	N/A	N/A	Nil	30/06/2018
IE00BR4SZ256	Polar Capital Funds Plc	Polar European Income Fund Class S US Dollar Accumulation Shares	N/A	N/A	\$0.4584	30/06/2018
IE00BR4SZ363	Polar Capital Funds Plc	Polar European Income Fund Class S Sterling Distribution Shares	£0.2998	03/07/2017	Nil	30/06/2018
IE00BR4SZ470	Polar Capital Funds Plc	Polar European Income Fund Class S Sterling Accumulation Shares	£0.1009	02/01/2018	Nil	30/06/2018
IE00BR4SZ587	Polar Capital Funds Plc	Polar European Income Fund Class S CHF Distribution Shares	N/A	N/A	£0.3544	30/06/2018
IE00BR4SZ694	Polar Capital Funds Plc	Polar European Income Fund Class S CHF Accumulation Shares	CHF 0.3740	03/07/2017	Nil	30/06/2018
IE00B5NR9F09	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I US Dollar Distribution Shares	CHF 0.1330	02/01/2018	CHF 0.4479	30/06/2018
IE00BCRYMH92	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I US Dollar Accumulation Shares	N/A	N/A	Nil	30/06/2018
IE00B676X694	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Sterling Distribution Shares	\$0.1845	03/07/2017	Nil	30/06/2018
IE00BCRYMJ17	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Sterling Accumulation Shares	\$0.0865	02/01/2018	\$0.1137	30/06/2018
IE00B5NCML29	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Euro Distribution Shares	N/A	N/A	£0.0879	30/06/2018
IE00BCRYMK22	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Euro Accumulation Shares	£0.1420	03/07/2017	Nil	30/06/2018
IE00B6429P10	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R US Dollar Distribution Shares	£0.0640	02/01/2018	Nil	30/06/2018
IE00BCRYMD54	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R US Dollar Accumulation Shares	N/A	N/A	£0.0879	30/06/2018
IE00B5KQ7014	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Sterling Distribution Shares	\$0.1797	03/07/2017	Nil	30/06/2018
IE00BCRYMF78	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Sterling Accumulation Shares	\$0.0841	02/01/2018	\$0.0221	30/06/2018
IE00B5LFNN25	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Euro Distribution Shares	N/A	N/A	£0.0171	30/06/2018
IE00BCRYMG85	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Euro Accumulation Shares	£0.1383	03/07/2017	Nil	30/06/2018
IE00B8H84002	Polar Capital Funds Plc	Polar Global Alpha Fund Class I US Dollar Shares**	£0.0622	02/01/2018	Nil	30/06/2018
IE00B8HV0Q78	Polar Capital Funds Plc	Polar Global Alpha Fund Class I Sterling Shares**	N/A	N/A	£0.0171	30/06/2018
IE00B7Y1SN62	Polar Capital Funds Plc	Polar Global Alpha Fund Class I Euro Shares**	€0.1575	03/07/2017	Nil	30/06/2018
IE00B844QP01	Polar Capital Funds Plc	Polar Global Alpha Fund Class R US Dollar Shares**	€0.0700	02/01/2018	Nil	30/06/2018
IE00B8H7QV20	Polar Capital Funds Plc	Polar Global Alpha Fund Class R Sterling Shares**	N/A	N/A	€0.0194	30/06/2018

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IE00B8HQ9988	Polar Capital Funds Plc	Polar Global Alpha Fund Class R Euro Shares**	N/A	N/A	Nil	30/06/2018
IE00B7W9NS27	Polar Capital Funds Plc	Polar Global Alpha Fund Class SI US Dollar Shares**	N/A	N/A	Nil	30/06/2018
IE00B83L0G12	Polar Capital Funds Plc	Polar Global Alpha Fund Class SI Sterling Shares**	N/A	N/A	Nil	30/06/2018
IE00B8BDFV91	Polar Capital Funds Plc	Polar Global Alpha Fund Class SI Euro Shares**	N/A	N/A	Nil	30/06/2018
			\$0.1178	03/04/2017		
IE00BCDBX261	Polar Capital Funds Plc	Polar Global Convertible Fund Class I US Dollar Distribution Shares	\$0.1045	03/07/2017	Nil	30/06/2018
			\$0.1070	02/10/2017		
			\$0.1062	02/01/2018		
IE00BCDBX378	Polar Capital Funds Plc	Polar Global Convertible Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.3388	
			£0.0939	03/04/2017		
IE00BCDBX600	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Sterling Distribution Shares	£0.0803	03/07/2017	Nil	30/06/2018
			£0.0799	02/10/2017		
			£0.0785	02/01/2018		
IE00BCDBX717	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.2632	30/06/2018
			€0.1101	03/04/2017		
IE00BCDBX485	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Euro Distribution Shares	€0.0916	03/07/2017	Nil	30/06/2018
			€0.0907	02/10/2017		
			€0.0883	02/01/2018		
IE00BCDBX592	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Euro Accumulation Shares	N/A	N/A	€0.3006	30/06/2018
			\$0.1087	03/04/2017		
IE00BCDBWW94	Polar Capital Funds Plc	Polar Global Convertible Fund Class R US Dollar Distribution Shares	\$0.1028	03/07/2017	Nil	30/06/2018
			\$0.1053			
			\$0.1042	02/01/2018		
IE00BCDBWX02	Polar Capital Funds Plc	Polar Global Convertible Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.2174	30/06/2018
			£0.0867	03/04/2017		
IE00BCDBX048	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Sterling Distribution Shares	£0.0790	03/07/2017	Nil	30/06/2018
			£0.0786	02/10/2017		
			£0.0771	02/01/2018		
IE00BCDBX154	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.1689	30/06/2018
			€0.1016	03/04/2017		
IE00BCDBWY19	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Euro Distribution Shares	€0.0901	03/07/2017	Nil	30/06/2018
			€0.0892	02/10/2017		
			€0.0867	02/01/2018		
IE00BCDBWZ26	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Euro Accumulation Shares	N/A	N/A	€0.1929	30/06/2018
			\$0.1006	03/04/2017		
IE00BKRVLY61	Polar Capital Funds Plc	Polar Global Convertible Fund Class S US Dollar Distribution Shares	\$0.0929	03/07/2017	Nil	30/06/2018
			\$0.0957	02/10/2017		
			\$0.0949	02/01/2018		
IE00BKRVLZ78	Polar Capital Funds Plc	Polar Global Convertible Fund Class S US Dollar Accumulation Shares	N/A	N/A	\$0.3181	30/06/2018
			£0.0802	03/04/2017		
IE00BKRVM216	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Sterling Distribution Shares	£0.0714	03/07/2017	Nil	30/06/2018
			£0.0714	02/10/2017		
			£0.0702	02/01/2018		
IE00BKRVM323	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.2471	30/06/2018
			€0.0941	03/04/2017		
IE00BKRVM091	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Euro Distribution Shares	€0.0814	03/07/2017	Nil	30/06/2018
			€0.0811	02/10/2017		
			€0.0789	02/01/2018		
IE00BKRVM109	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Euro Accumulation Shares	N/A	N/A	€0.2823	30/06/2018
IE00BMPHHW00	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Swiss Franc Accumulation Shares	N/A	N/A	CHF 0.2833	30/06/2018
IE00BMPHHX17	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Hedged Swiss Franc Accumulation Shares	N/A	N/A	CHF 0.2958	30/06/2018
			£0.0982	03/04/2017		
IE00BPH3MJ92	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Sterling Distribution Shares	£0.0917	03/07/2017	Nil	30/06/2018
			£0.0937	02/10/2017		
			£0.0923	02/01/2018		

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IE00BPH3MK08	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Sterling Accumulation Shares	N/A	N/A	£0.2624	30/06/2018
			£0.1003	03/04/2017		
IE00BPH3ML15	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Hedged Sterling Distribution Shares	£0.0925	03/07/2017	Nil	30/06/2018
			£0.0945	02/10/2017		
			£0.0914	02/01/2018		
IE00BPH3MM22	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Hedged Sterling Accumulation Shares	N/A	N/A	£0.2812	30/06/2018
IE00BWCX773	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Euro Accumulation Shares	N/A	N/A	€0.2882	30/06/2018
IE00BYPHSR67	Polar Capital Funds Plc	Polar Global Convertible Fund Portfolio Currency Hedged Euro I Accumulation Shares	N/A	N/A	€0.2025	30/06/2018
			£0.0777	03/04/2017		
IE00BYWG2G32	Polar Capital Funds Plc	Polar Global Convertible Fund Portfolio Currency Hedged I Sterling Distribution Shares*	£0.1020	03/07/2017	Nil	30/06/2018
			£0.1036	02/10/2017		
			£0.1019	02/01/2018		
			£0.0202	03/04/2017		
IE00B5NH4W20	Polar Capital Funds Plc	Polar Global Insurance Fund Class A Sterling Distribution Shares	£0.0229	03/07/2017	Nil	30/06/2018
			£0.0138	02/10/2017		
			£0.0175	02/01/2018		
IE00B63V4760	Polar Capital Funds Plc	Polar Global Insurance Fund Class B Sterling Accumulation Shares	N/A	N/A	£0.0086	30/06/2018
			£0.0207	03/04/2017		
IE00B4XZ9Q84	Polar Capital Funds Plc	Polar Global Insurance Fund Class E Sterling Distribution Shares	£0.0236	03/07/2017	Nil	30/06/2018
			£0.0143	02/10/2017		
			£0.0181	02/01/2018		
IE00B61MW553	Polar Capital Funds Plc	Polar Global Insurance Fund Class F Sterling Accumulation Shares	N/A	N/A	£0.0405	30/06/2018
			£0.0198	03/04/2017		
IE00B51X0H96	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Sterling Distribution Shares	£0.0224	03/07/2017	Nil	30/06/2018
			£0.0136	02/10/2017		
			£0.0171	02/01/2018		
IE00B4X2MP98	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.0142	30/06/2018
			\$0.0248	03/04/2017		
IE00B4X9QT28	Polar Capital Funds Plc	Polar Global Insurance Fund Class R US Dollar Distribution Shares	\$0.0291	03/07/2017	Nil	30/06/2018
			\$0.0182	02/10/2017		
			\$0.0231	02/01/2018		
IE00B5164B09	Polar Capital Funds Plc	Polar Global Insurance Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.0183	30/06/2018
			€0.0231	03/04/2017		
IE00B547TM68	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Euro Distribution Shares	€0.0255	03/07/2017	Nil	30/06/2018
			€0.0154	02/10/2017		
			€0.0193	02/01/2018		
IE00B52VLZ70	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Euro Accumulation Shares	N/A	N/A	€0.0162	30/06/2018
			£0.0204	03/04/2017		
IE00B530JS22	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Sterling Distribution Shares	£0.0230	03/07/2017	Nil	30/06/2018
			£0.0141	02/10/2017		
			£0.0177	02/01/2018		
IE00B5339C57	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.0376	30/06/2018
			\$0.0255	03/04/2017		
IE00B503VV16	Polar Capital Funds Plc	Polar Global Insurance Fund Class I US Dollar Distribution Shares	\$0.0298	03/07/2017	Nil	30/06/2018
			\$0.0189	02/10/2017		
			\$0.0239	02/01/2018		
IE00B4Y53217	Polar Capital Funds Plc	Polar Global Insurance Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.0483	30/06/2018
			€0.0239	03/04/2017		
IE00B4V4LB63	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Euro Distribution Shares	€0.0262	03/07/2017	Nil	30/06/2018
			€0.0160	02/10/2017		
			€0.0199	02/01/2018		
IE00B55MWC15	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Euro Accumulation Shares	N/A	N/A	€0.0429	30/06/2018
IE00BD3BW042	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Hedged US Dollar Accumulation Shares	N/A	N/A	\$0.1196	30/06/2018
IE00BD3BW158	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Hedged Euro Accumulation Shares	N/A	N/A	€0.0642	30/06/2018

ISIN CODE	UMBRELLA NAME	FUND NAME	DISTRIBUTION PER UNIT	DISTRIBUTION DATE	EXCESS OF REPORTABLE INCOME OVER DISTRIBUTIONS	FUND "DISTRIBUTION DATE" FOR REPORTING FUND PURPOSES
IE0030772275	Polar Capital Funds Plc	Polar Global Technology Fund Class A US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE0030772382	Polar Capital Funds Plc	Polar Global Technology Fund Class A Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B18TKG14	Polar Capital Funds Plc	Polar Global Technology Fund Class A Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B42NVC37	Polar Capital Funds Plc	Polar Global Technology Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B42W4J83	Polar Capital Funds Plc	Polar Global Technology Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B42N9S52	Polar Capital Funds Plc	Polar Global Technology Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2018
IE00BZ4D7085	Polar Capital Funds Plc	Polar Global Technology Fund Class I Hedged Euro Distribution Shares*	N/A	N/A	Nil	30/06/2018
IE00B433M743	Polar Capital Funds Plc	Polar Global Technology Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B42N8Z54	Polar Capital Funds Plc	Polar Global Technology Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B4468526	Polar Capital Funds Plc	Polar Global Technology Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2018
IE00BZ4D7648	Polar Capital Funds Plc	Polar Global Technology Fund Class R Hedged Euro Accumulation Shares*	N/A	N/A	Nil	30/06/2018
IE00BTN23516	Polar Capital Funds Plc	Polar Global Technology Fund Class R Hedged CHF Share	N/A	N/A	Nil	30/06/2018
IE00BVB30C68	Polar Capital Funds Plc	Polar Global Technology Fund Class I Hedged CHF Share	N/A	N/A	Nil	30/06/2018
IE00BTN23623	Polar Capital Funds Plc	Polar Global Technology Fund Class R Hedged Euro Share	N/A	N/A	Nil	30/06/2018
IE00BW9HD621	Polar Capital Funds Plc	Polar Global Technology Fund Class I Hedged Sterling Share	N/A	N/A	Nil	30/06/2018
IE00BPRBXP67	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I US Dollar Distribution Shares	\$0.1006	02/01/2018	Nil	30/06/2018
IE00BPRBXQ74	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I US Dollar Accumulation Shares	N/A	N/A	Nil	30/06/2018
IE00BPRBXT06	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Sterling Distribution Shares	£0.0743	02/01/2018	Nil	30/06/2018
IE00BPRBXV28	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Sterling Accumulation Shares	N/A	N/A	Nil	30/06/2018
IE00BPRBXR81	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Euro Distribution Shares	€0.0837	02/01/2018	Nil	30/06/2018
IE00BPRBXS98	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Euro Accumulation Shares	N/A	N/A	Nil	30/06/2018
IE00BPRBXW35	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S US Dollar Distribution Shares	\$0.1010	02/01/2018	Nil	30/06/2018
IE00BPRBXX42	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S US Dollar Accumulation Shares	N/A	N/A	\$0.0039	30/06/2018
IE00BPRBXY58	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S Sterling Distribution Shares	£0.0747	02/01/2018	Nil	30/06/2018
IE00BPRBXZ65	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.0030	30/06/2018
IE00BD0NCG95	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S GBP Hedged Distribution Shares	£0.0968	02/01/2018	Nil	30/06/2018
IE00B28YJN35	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class A US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B28YJP58	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class A Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B28YJQ65	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class A Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B3K93X10	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B3NLDF60	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B3K83P04	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B3NLTK32	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B3NM2Q33	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B3NLSS43	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B759Y860	Polar Capital Funds Plc	Polar Income Opportunities Fund Class A1 Sterling Distribution Shares	£0.0150 £0.0150 £0.0155	03/04/2017 03/07/2017 02/10/2017	€0.0285	30/06/2018
IE00B7456569	Polar Capital Funds Plc	Polar Income Opportunities Fund Class A2 Sterling Accumulation Shares	£0.0150 N/A	02/01/2018 N/A	£0.0952	30/06/2018
IE00BY7RST63	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R US Dollar Distribution	\$0.0188 \$0.0195 \$0.0208	03/04/2017 03/07/2017 02/10/2017	€0.0366	30/06/2018
IE00BY7RT826	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R US Dollar Accumulating	\$0.0203 N/A	02/01/2018 N/A	\$0.1226	30/06/2018
IE00BY7RSY17	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Distribution	€0.0175 €0.0171 €0.0176	03/04/2017 03/07/2017 02/10/2017	€0.0325	30/06/2018
IE00BY7RTK46	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Accumulating	€0.0169 N/A	02/01/2018 N/A	€0.1087	30/06/2018
IE00B4TCHT23	Polar Capital Funds Plc	Polar Income Opportunities Fund Class B1 Sterling Distribution Shares	£0.0150 £0.0150 £0.0155 £0.0155	03/04/2017 03/07/2017 02/10/2017 02/01/2018	Nil	30/06/2018

ISIN CODE	UMBRELLA NAME	FUND NAME	DISTRIBUTION PER UNIT	DISTRIBUTION DATE	EXCESS OF REPORTABLE INCOME OVER DISTRIBUTIONS	FUND "DISTRIBUTION DATE" FOR REPORTING FUND PURPOSES
IE00B73PVZ22	Polar Capital Funds Plc	Polar Income Opportunities Fund Class B2 Sterling Accumulation Shares	N/A	N/A	£0.1073	30/06/2018
			\$0.0188	03/04/2017		
IE00BY7RSZ24	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I US Dollar Distribution	\$0.0195	03/07/2017	Nil	30/06/2018
			\$0.0208	02/10/2017		
			\$0.0210	02/01/2018		
IE00BY7RTS22	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I USD Accumulating	€0.0175	03/04/2017	\$0.1381	30/06/2018
			€0.0171	03/07/2017		
IE00BY7RT263	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Distribution	€0.0176	02/10/2017	Nil	30/06/2018
			€0.0175	02/01/2018		
IE00BY7RTT39	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Accumulating	N/A	N/A	€0.1225	30/06/2018
			€0.1250	03/04/2017		
IE00BZ4SWC08	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Hedged Distribution Shares	€0.1250	03/07/2017	€0.1534	30/06/2018
			€0.1250	02/10/2017		
			€0.1250	02/01/2018		
IE00BZ4SWD15	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Hedged Accumulation Shares	N/A	N/A	€0.4889	30/06/2018
IE00BF2CWP70	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R USD Hedged Accumulation Shares*	N/A	N/A	€0.2829	30/06/2018
			N/A	03/04/2017		
IE00BZ4D6L20	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R USD Hedged Distribution Shares*	\$0.0250	03/07/2017	€0.0257	30/06/2018
			\$0.1000	02/10/2017		
			\$0.1050	02/01/2018		
			€0.1250	03/04/2017		
IE00BZ4SWF39	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Hedged Distribution Shares	€0.1250	03/07/2017	€0.1314	30/06/2018
			€0.1250	02/10/2017		
			€0.1250	02/01/2018		
IE00BZ4SWG46	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Hedged Accumulation Shares	N/A	N/A	€0.5150	30/06/2018
IE0030972586	Polar Capital Funds Plc	Polar Japan Fund Class A Japanese yen Shares	N/A	N/A	Nil	30/06/2018
IE0030772721	Polar Capital Funds Plc	Polar Japan Fund Class A Sterling Shares	N/A	N/A	Nil	30/06/2018
IE0030772507	Polar Capital Funds Plc	Polar Japan Fund Class A US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B3K95D53	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged Sterling Shares	N/A	N/A	£0.1160	30/06/2018
IE00B3NMNX73	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged US Dollar Shares	N/A	N/A	\$0.1117	30/06/2018
IE00B3FH9V01	Polar Capital Funds Plc	Polar Japan Fund Class I Sterling Shares	N/A	N/A	£0.0839	30/06/2018
IE00B3FH9W18	Polar Capital Funds Plc	Polar Japan Fund Class I Japanese yen Shares	N/A	N/A	¥12.1228	30/06/2018
IE00B3FH9T88	Polar Capital Funds Plc	Polar Japan Fund Class I US Dollar Shares	N/A	N/A	\$0.1081	30/06/2018
IE00B529MQ97	Polar Capital Funds Plc	Polar Japan Fund Class I Euro Shares	N/A	N/A	€0.0957	30/06/2018
IE00B506DH05	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged Euro Shares	N/A	N/A	€0.0860	30/06/2018
IE00B95XSD50	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged CHF Shares	N/A	N/A	CHF 0.0771	30/06/2018
IE00B3K96431	Polar Capital Funds Plc	Polar Japan Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B3NMNC60	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged Sterling Shares	N/A	N/A	£0.0088	30/06/2018
IE00B3K8Z218	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B3S0VG50	Polar Capital Funds Plc	Polar Japan Fund Class R Japanese yen Shares	N/A	N/A	Nil	30/06/2018
IE00B3NLSN97	Polar Capital Funds Plc	Polar Japan Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B52VV795	Polar Capital Funds Plc	Polar Japan Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B550VK60	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged Euro Shares	N/A	N/A	€0.0020	30/06/2018
IE00B94HF377	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged CHF Shares	N/A	N/A	Nil	30/06/2018
IE00B8BJYW18	Polar Capital Funds Plc	Polar Japan Value Fund Class C Sterling Shares	N/A	N/A	£0.0265	30/06/2018
IE00B87T2G55	Polar Capital Funds Plc	Polar Japan Value Fund Class S US Dollar Shares**	N/A	N/A	Terminated	30/06/2018
IE00B6TBKM73	Polar Capital Funds Plc	Polar Japan Value Fund Class S Sterling Shares	N/A	N/A	£0.0125	30/06/2018
IE00B87JC549	Polar Capital Funds Plc	Polar Japan Value Fund Class S Euro Shares**	N/A	N/A	Terminated	30/06/2018

ISIN CODE	UMBRELLA NAME	FUND NAME	DISTRIBUTION PER UNIT	DISTRIBUTION DATE	EXCESS OF REPORTABLE INCOME OVER DISTRIBUTIONS	FUND "DISTRIBUTION DATE" FOR REPORTING FUND PURPOSES
IE00B8843R79	Polar Capital Funds Plc	Polar Japan Value Fund Class S Japanese yen Shares	N/A	N/A	¥1.8104	30/06/2018
IE00B3KK5164	Polar Capital Funds Plc	Polar Japan Value Fund Class R US Dollar Shares	N/A	N/A	\$0.0080	30/06/2018
IE00B5LCBT59	Polar Capital Funds Plc	Polar Japan Value Fund Class R Sterling Shares**	N/A	N/A	Terminated	30/06/2018
IE00B7369515	Polar Capital Funds Plc	Polar Japan Value Fund Class R Euro Shares**	N/A	N/A	Terminated	30/06/2018
IE00B88S7N36	Polar Capital Funds Plc	Polar Japan Value Fund Class R Japanese yen Shares	N/A	N/A	¥0.8960	30/06/2018
IE00B7JYM942	Polar Capital Funds Plc	Polar Japan Value Fund Class S Hedged US Dollar Shares	N/A	N/A	\$0.0208	30/06/2018
IE00B88DDG32	Polar Capital Funds Plc	Polar Japan Value Fund Class R Hedged US Dollar Shares	N/A	N/A	\$0.0044	30/06/2018
IE00B8C1QM02	Polar Capital Funds Plc	Polar Japan Value Fund Class S Hedged Euro Shares	N/A	N/A	€0.0733	30/06/2018
IE00B7G7VV19	Polar Capital Funds Plc	Polar Japan Value Fund Class R Hedged Euro Shares	N/A	N/A	€0.0027	30/06/2018
IE00B8C0M523	Polar Capital Funds Plc	Polar Japan Value Fund Class S Hedged Sterling Shares	N/A	N/A	£0.0144	30/06/2018
IE00B4WY8142	Polar Capital Funds Plc	Polar Japan Value Fund Class R Hedged Sterling Shares	N/A	N/A	£0.0028	30/06/2018
IE00BYMD0W65	Polar Capital Funds Plc	Polar Japan Value Fund Class I Japanese yen Shares	N/A	N/A	¥0.1677	30/06/2018
IE00B531PK96	Polar Capital Funds Plc	Polar North American Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B6TRWB82	Polar Capital Funds Plc	Polar North American Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B6TT5J34	Polar Capital Funds Plc	Polar North American Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B5KSKH55	Polar Capital Funds Plc	Polar North American Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2018
IE00B6TTF483	Polar Capital Funds Plc	Polar North American Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B57DPG76	Polar Capital Funds Plc	Polar North American Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B718SY19	Polar Capital Funds Plc	Polar North American Fund Class S US Dollar Shares	N/A	N/A	\$0.0220	30/06/2018
IE00B713C335	Polar Capital Funds Plc	Polar North American Fund Class S Sterling Shares	N/A	N/A	£0.0171	30/06/2018
IE00B713XZ24	Polar Capital Funds Plc	Polar North American Fund Class S Euro Shares	N/A	N/A	€0.0195	30/06/2018
IE00B615SX48	Polar Capital Funds Plc	Polar North American Fund Class I Hedged Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B40F2B74	Polar Capital Funds Plc	Polar North American Fund Class R Hedged Sterling Shares	N/A	N/A	Nil	30/06/2018
IE00B7136W05	Polar Capital Funds Plc	Polar North American Fund Class S Hedged Sterling Shares	N/A	N/A	£0.0296	30/06/2018
IE00B5NRXC53	Polar Capital Funds Plc	Polar North American Fund Class I Hedged Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B5NJSL59	Polar Capital Funds Plc	Polar North American Fund Class R Hedged Euro Shares	N/A	N/A	Nil	30/06/2018
IE00B714YS54	Polar Capital Funds Plc	Polar North American Fund Class S Hedged Euro Shares	N/A	N/A	€0.0653	30/06/2018
IE00BWB8WR78	Polar Capital Funds Plc	Polar North American Fund Class I Hedged CHF Shares	N/A	N/A	Nil	30/06/2018
IE00BQLDRR58	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Sterling Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRT72	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Euro Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRS65	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I US Dollar Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRN11	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Sterling Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRQ42	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Euro Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRP35	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R US Dollar Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRV94	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Sterling Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRX19	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Euro Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRW02	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S US Dollar Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRZ33	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Hedged Euro Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDS054	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Hedged Euro Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDS278	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Hedged Euro Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDRY26	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Hedged US Dollar Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDS161	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Hedged US Dollar Share Class	N/A	N/A	Nil	30/06/2018
IE00BQLDS385	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Hedged US Dollar Share Class	N/A	N/A	Nil	30/06/2018
IE00BD81XX91	Polar Capital Funds Plc	Polar UK Value Opps Fund Class I GBP Accumulation Shares*	N/A	N/A	£0.0661	30/06/2018
IE00BD81XW84	Polar Capital Funds Plc	Polar UK Value Opps Fund Class I GBP Distribution Shares*	£0.0618	02/01/2018	£0.0004	30/06/2018
IE00BD81XV77	Polar Capital Funds Plc	Polar UK Value Opps Fund Class S GBP Accumulation Shares*	N/A	N/A	£0.0772	30/06/2018
IE00BD81XT55	Polar Capital Funds Plc	Polar UK Value Opps Fund Class S GBP Distribution Shares*	£0.0740	02/01/2018	£0.0006	30/06/2018
IE00BD6KN946	Polar Capital Funds Plc	Polar International Alpha Fund SI USD Distribution Share Class**	N/A	N/A	Nil	30/06/2018

*New share classes launched during the year.

**Share classes terminated during the year.



Polar Capital Funds Plc – Reportable Income
31 December 2017

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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

Yours faithfully,

A handwritten signature in black ink, appearing to read "D Hammond", written in a cursive style.

David Hammond

Director