



Polar Capital Funds Plc – Reportable Income

31 December 2016

Dear Participant,

Polar Capital Funds Plc

Accounting period 1 January 2016 to 31 December 2016

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 2016. All share classes included below remain reporting funds at 30 June 2017. 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	\$2.6684	03/01/2017	Nil	30/06/2017
IE00B42Z4531	Polar Capital Funds Plc	Polar Biotechnology Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2017
IE00B42P0H75	Polar Capital Funds Plc	Polar Biotechnology Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B3WV RB16	Polar Capital Funds Plc	Polar Biotechnology Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B3XLHR60	Polar Capital Funds Plc	Polar Biotechnology Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2017
IE00B3XD CF51	Polar Capital Funds Plc	Polar Biotechnology Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B3VXGD32	Polar Capital Funds Plc	Polar Biotechnology Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2017
IE00BF23BV98	Polar Capital Funds Plc	Polar Biotechnology Fund Class S US Dollar Shares	N/A	N/A	Nil	30/06/2017
IE00BF23BW06	Polar Capital Funds Plc	Polar Biotechnology Fund Class S Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00BF23BX13	Polar Capital Funds Plc	Polar Biotechnology Fund Class S Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B4KPBL05	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class R US Dollar	N/A	N/A	\$0.0735	30/06/2017
IE00B4LP8S55	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class R Sterling Shares	N/A	N/A	£0.0542	30/06/2017

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IE00B4XT2943	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class R Euro Shares	N/A	N/A	€0.0664	30/06/2017
IE00B4PLZN38	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class I US Dollar Shares	N/A	N/A	\$0.1188	30/06/2017
IE00B4YDRY59	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class I Sterling Shares	N/A	N/A	£0.0877	30/06/2017
IE00B4XZS381	Polar Capital Funds Plc	Polar Emerging Markets Growth Fund Class I Euro Shares	N/A	N/A	€0.1074	30/06/2017
IE00B5282553	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R US Dollar Distribution Shares	\$0.1544 \$0.1510	01/07/2016 03/01/2017	Nil	30/06/2017
IE00B4VWVP88	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.2058	30/06/2017
IE00B51D4337	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Sterling Distribution Shares	£0.1155 £0.1222	01/07/2016 03/01/2017	Nil	30/06/2017
IE00B4YDSX18	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.1518	30/06/2017
IE00B53D4F35	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Euro Distribution Shares	€0.1390 €0.1432	01/07/2016 03/01/2017	Nil	30/06/2017
IE00B4WZTL41	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class R Euro Accumulation Shares	N/A	N/A	€0.1860	30/06/2017
IE00B4TTVL32	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I US Dollar Distribution Shares	\$0.1576 \$0.1539	01/07/2016 03/01/2017	Nil	30/06/2017
IE00B4Z35Y04	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.3014	30/06/2017
IE00B4V5ND50	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Sterling Distribution Shares	£0.1179 £0.1245	01/07/2016 03/01/2017	Nil	30/06/2017
IE00B58P1Y20	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.2223	30/06/2017

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IE00B4ZHXX73	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Euro Distribution Shares	€0.1419	01/07/2016	Nil	30/06/2017
			€0.1459	03/01/2017		
IE00B54LVH70	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class I Euro Accumulation Shares	N/A	N/A	€0.2724	30/06/2017
IE00B76P3S69	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S US Dollar Distribution Shares	\$0.1600	01/07/2016	Nil	30/06/2017
			\$0.1564	03/01/2017		
IE00B61HWR25	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S US Dollar Accumulation Shares	N/A	N/A	\$0.2756	30/06/2017
IE00B7K3V156	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Sterling Distribution Shares	£0.1197	01/07/2016	Nil	30/06/2017
			£0.1266	03/01/2017		
IE00B77KDV37	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.2034	30/06/2017
IE00B7JTSX57	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Euro Distribution Shares	€0.1440	01/07/2016	Nil	30/06/2017
			€0.1483	03/01/2017		
IE00B4X3QD89	Polar Capital Funds Plc	Polar Emerging Markets Income Fund Class S Euro Accumulation Shares	N/A	N/A	€0.2491	30/06/2017
IE00BWX5D170	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Euro Accumulation Shares	N/A	N/A	€0.5157	30/06/2017
IE00BWX5D394	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.1428	30/06/2017
			£0.0732	01/04/2016		
IE00BWX5D287	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Distribution Shares	£0.1718	01/07/2016	Nil	30/06/2017
			£0.0250	03/10/2016		
			£0.0196	03/01/2017		
			N/A	N/A		
IE00BWX5D733	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.0409	30/06/2017

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IE00BWX5D626	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Distribution Shares	£0.0733	01/04/2016	Nil	30/06/2017
			£0.1720	01/07/2016		
			£0.0251	03/10/2016		
			£0.0196	03/01/2017		
IE00BWX5D519	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Hedged Accumulation Shares	N/A	N/A	£0.2531	30/06/2017
IE00BWX5D402	Polar Capital Funds Plc	Polar European Ex UK Fund Class I Sterling Hedged Distribution Shares	£0.0931	01/04/2016	Nil	30/06/2017
			£0.2182	01/07/2016		
			£0.0292	03/10/2016		
			£0.0224	03/01/2017		
IE00BWX5D956	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Hedged Accumulation Shares	N/A	N/A	£0.2587	30/06/2017
IE00BWX5D840	Polar Capital Funds Plc	Polar European Ex UK Fund Class S Sterling Hedged Distribution Shares	£0.0932	01/04/2016	Nil	30/06/2017
			£0.2184	01/07/2016		
			£0.0292	03/10/2016		
			€0.0224	03/01/2017		
IE00BR4SYG25	Polar Capital Funds Plc	Polar European Income Fund Class R Euro Distribution Shares	€0.3482	01/07/2016	Nil	30/06/2017
			€0.0690	03/01/2017		
IE00BR4SYH32	Polar Capital Funds Plc	Polar European Income Fund Class R Euro Accumulation Shares	N/A	N/A	€0.2643	30/06/2017
IE00BR4SYJ55	Polar Capital Funds Plc	Polar European Income Fund Class R US Dollar Distribution Shares	\$0.3868	01/07/2016	Nil	30/06/2017
			\$0.0728	03/01/2017		
IE00BR4SYK60	Polar Capital Funds Plc	Polar European Income Fund Class R USD Accumulation Shares	N/A	N/A	\$0.2924	30/06/2017
IE00BR4SYL77	Polar Capital Funds Plc	Polar European Income Fund Class R Sterling Distribution Shares	£0.2894	01/07/2016	Nil	30/06/2017
			£0.0589	03/01/2017		

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IE00BR4SYM84	Polar Capital Funds Plc	Polar European Income Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.2164	30/06/2017
IE00BR4SYN91	Polar Capital Funds Plc	Polar European Income Fund Class R CHF Distribution Shares	CHF 0.3769 CHF 0.0740	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BR4SYP16	Polar Capital Funds Plc	Polar European Income Fund Class R CHF Accumulation Share	N/A	N/A	CHF 0.2880	30/06/2017
IE00BR4SYQ23	Polar Capital Funds Plc	Polar European Income Fund Class I Euro Distribution Shares	€0.3511 €0.0707	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BR4SYR30	Polar Capital Funds Plc	Polar European Income Fund Class I Euro Accumulation Shares	N/A	N/A	€0.0347	30/06/2017
IE00BR4SYS47	Polar Capital Funds Plc	Polar European Income Fund Class I US Dollar Distribution Shares	\$0.3901 \$0.0603	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BR4SYT53	Polar Capital Funds Plc	Polar European Income Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.3842	30/06/2017
IE00BR4SYV75	Polar Capital Funds Plc	Polar European Income Fund Class I Sterling Distribution Shares	£0.2918 £0.0746	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BR4SYW82	Polar Capital Funds Plc	Polar European Income Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.2843	30/06/2017
IE00BR4SYX99	Polar Capital Funds Plc	Polar European Income Fund Class I CHF Distribution Shares	CHF 0.3800 CHF 0.0758	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BR4SYY07	Polar Capital Funds Plc	Polar European Income Fund Class I CHF Accumulation Shares	N/A	N/A	CHF 0.3784	30/06/2017
IE00BR4SYZ14	Polar Capital Funds Plc	Polar European Income Fund Class S Euro Distribution Shares	€0.3522 €0.0711	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BR4SZ033	Polar Capital Funds Plc	Polar European Income Fund Class S Euro Accumulation Shares	N/A N/A	01/07/2016 03/01/2017	€0.3274 €0.0684	30/06/2017

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IE00BR4SZ140	Polar Capital Funds Plc	Polar European Income Fund Class S US Dollar Distribution Shares	\$0.3913 \$0.0750	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BR4SZ256	Polar Capital Funds Plc	Polar European Income Fund Class S US Dollar Accumulation Shares	N/A N/A	01/07/2016 03/01/2017	\$0.3622 \$0.0757	30/06/2017
IE00BR4SZ363	Polar Capital Funds Plc	Polar European Income Fund Class S Sterling Distribution Shares	£0.2927 £0.0607	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BR4SZ470	Polar Capital Funds Plc	Polar European Income Fund Class S Sterling Accumulation Shares	N/A N/A	01/07/2016 03/01/2017	£0.2680 £0.0560	30/06/2017
IE00BR4SZ587	Polar Capital Funds Plc	Polar European Income Fund Class S CHF Distribution Shares	CHF 0.3812 CHF 0.0762	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BR4SZ694	Polar Capital Funds Plc	Polar European Income Fund Class S CHF Accumulation Shares	N/A N/A	01/07/2016 03/01/2017	CHF 0.3567 CHF 0.0745	30/06/2017
IE00B5NR9F09	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I US Dollar Distribution Shares	\$0.1220 \$0.0737	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BCRYMH92	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.0814	30/06/2017
IE00B676X694	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Sterling Distribution Shares	£0.0913 £0.0597	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BCRYMJ17	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.0601	30/06/2017
IE00B5NCML29	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Euro Distribution Shares	€0.1098 €0.0699	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BCRYMK22	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class I Euro Accumulation Shares	N/A	N/A	€0.0736	30/06/2017
IE00B6429P10	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R US Dollar Distribution Shares	\$0.1194 \$0.0721	01/07/2016 03/01/2017	Nil	30/06/2017

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IE00BCRYMD54	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.0025	30/06/2017
IE00B5KQ7014	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Sterling Distribution Shares	£0.0894 £0.0583	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BCRYMF78	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.0019	30/06/2017
IE00B5LFNN25	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Euro Distribution Shares	€0.1075 €0.0683	01/07/2016 03/01/2017	Nil	30/06/2017
IE00BCRYMG85	Polar Capital Funds Plc	Polar Financial Opportunities Fund Class R Euro Accumulation Shares	N/A	N/A	€0.0023	30/06/2017
IE00B8H84002	Polar Capital Funds Plc	Polar Global Alpha Fund Class I US Dollar Shares	N/A	N/A	\$0.1740	30/06/2017
IE00B8HV0Q78	Polar Capital Funds Plc	Polar Global Alpha Fund Class I Sterling Shares	N/A	N/A	£0.1284	30/06/2017
IE00B7Y1SN62	Polar Capital Funds Plc	Polar Global Alpha Fund Class I Euro Shares	N/A	N/A	€0.1572	30/06/2017
IE00B844QP01	Polar Capital Funds Plc	Polar Global Alpha Fund Class R US Dollar Shares	N/A	N/A	\$0.0962	30/06/2017
IE00B8H7QV20	Polar Capital Funds Plc	Polar Global Alpha Fund Class R Sterling Shares	N/A	N/A	£0.0710	30/06/2017
IE00B8HQ9988	Polar Capital Funds Plc	Polar Global Alpha Fund Class R Euro Shares	N/A	N/A	€0.0869	30/06/2017
IE00B7W9NS27	Polar Capital Funds Plc	Polar Global Alpha Fund Class SI US Dollar Shares	N/A	N/A	\$0.1945	30/06/2017
IE00B83L0G12	Polar Capital Funds Plc	Polar Global Alpha Fund Class SI Sterling Shares	N/A	N/A	£0.1435	30/06/2017
IE00B8BDFV91	Polar Capital Funds Plc	Polar Global Alpha Fund Class SI Euro Shares	N/A	N/A	€0.1758	30/06/2017
IE00BCDBX261	Polar Capital Funds Plc	Polar Global Convertible Fund Class I US Dollar Distribution Shares	\$0.1058 \$0.1018 \$0.1155 \$0.1035	01/04/2016 01/07/2016 03/10/2016 03/01/2017	Nil	30/06/2017
IE00BCDBX378	Polar Capital Funds Plc	Polar Global Convertible Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.3356	30/06/2017

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IE00BCDBX600	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Sterling Distribution Shares	£0.0736	01/04/2016	Nil	30/06/2017
			£0.0767	01/07/2016		
			£0.0891	03/10/2016		
			£0.0839	03/01/2017		
IE00BCDBX717	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.2487	30/06/2017
IE00BCDBX485	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Euro Distribution Shares	€0.0928	01/04/2016	Nil	30/06/2017
			€0.0919	01/07/2016		
			€0.1029	03/10/2016		
			€0.0982	03/01/2017		
IE00BCDBX592	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Euro Accumulation Shares	N/A	N/A	€0.3034	30/06/2017
IE00BCDBWW94	Polar Capital Funds Plc	Polar Global Convertible Fund Class R US Dollar Distribution Shares	\$0.1046	01/04/2016	Nil	30/06/2017
			\$0.1005	01/07/2016		
			\$0.1139	03/10/2016		
			\$0.1022	03/01/2017		
IE00BCDBWX02	Polar Capital Funds Plc	Polar Global Convertible Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.2774	30/06/2017
IE00BCDBX048	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Sterling Distribution Shares	£0.0728	01/04/2016	Nil	30/06/2017
			£0.0758	01/07/2016		
			£0.0878	03/10/2016		
			£0.0828	03/01/2017		
IE00BCDBX154	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.2055	30/06/2017

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IE00BCDBWY19	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Euro Distribution Shares	€0.0918	01/04/2016	Nil	30/06/2017
			€0.0907	01/07/2016		
			€0.1014	03/10/2016		
			€0.0970	03/01/2017		
IE00BCDBWZ26	Polar Capital Funds Plc	Polar Global Convertible Fund Class R Euro Accumulation Shares	N/A	N/A	€0.2508	30/06/2017
IE00BKRVLV61	Polar Capital Funds Plc	Polar Global Convertible Fund Class S US Dollar Distribution Shares	\$0.0938	01/04/2016	Nil	30/06/2017
			\$0.0905	01/07/2016		
			\$0.1027	03/10/2016		
			\$0.0937	03/01/2017		
IE00BKRVLZ78	Polar Capital Funds Plc	Polar Global Convertible Fund Class S US Dollar Accumulation Shares	N/A	N/A	\$0.4255	30/06/2017
IE00BKRVM216	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Sterling Distribution Shares	£0.0653	01/04/2016	Nil	30/06/2017
			£0.0682	01/07/2016		
			£0.0792	03/10/2016		
			£0.0760	03/01/2017		
IE00BKRVM323	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Sterling Accumulation Shares	N/A	N/A	£0.3152	30/06/2017
IE00BKRVM091	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Euro Distribution Shares	€0.0823	01/04/2016	Nil	30/06/2017
			€0.0817	01/07/2016		
			€0.0915	03/10/2016		
			€0.0889	03/01/2017		
IE00BKRVM109	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Euro Accumulation Shares	N/A	N/A	€0.3847	30/06/2017
IE00BMPHHW00	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Swiss Franc Accumulation Shares	N/A	N/A	CHF 0.2809	30/06/2017
IE00BMPHHX17	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Hedged Swiss Franc Accumulation Shares	N/A	N/A	CHF 0.2983	30/06/2017

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IE00BPH3MJ92	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Sterling Distribution Shares	£0.0940	01/04/2016	Nil	30/06/2017
			£0.0905	01/07/2016		
			£0.1019	03/10/2016		
			£0.1092	03/01/2017		
IE00BPH3MK08	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Sterling Accumulation Shares	N/A	N/A	£0.1843	30/06/2017
IE00BPH3ML15	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Hedged Sterling Distribution Shares	£0.0941	01/04/2016	Nil	30/06/2017
			£0.0896	01/07/2016		
			£0.1027	03/10/2016		
			£0.0954	03/01/2017		
IE00BPH3MM22	Polar Capital Funds Plc	Polar Global Convertible Fund Class S Hedged Sterling Accumulation Shares	N/A	N/A	£0.1491	30/06/2017
IE00BWCXG773	Polar Capital Funds Plc	Polar Global Convertible Fund Class I Hedged Euro Accumulation Shares	N/A	N/A	€0.2835	30/06/2017
IE00BYPHSR67	Polar Capital Funds Plc	Polar Global Convertible Fund Portfolio Currency Hedged Euro I Accumulation Shares	N/A	N/A	€0.2892	30/06/2017
IE00B5NH4W20	Polar Capital Funds Plc	Polar Global Insurance Fund Class A Sterling Distribution Shares	£0.0152	01/04/2016	Nil	30/06/2017
			£0.0224	01/07/2016		
			£0.0170	03/10/2016		
			£0.0246	03/01/2017		
IE00B63V4760	Polar Capital Funds Plc	Polar Global Insurance Fund Class B Sterling Accumulation Shares	N/A	N/A	£0.0308	30/06/2017
IE00B4XZ9Q84	Polar Capital Funds Plc	Polar Global Insurance Fund Class E Sterling Distribution Shares	£0.0156	01/04/2016	Nil	30/06/2017
			£0.0229	01/07/2016		
			£0.0175	03/10/2016		
			£0.0254	03/01/2017		
IE00B61MW553	Polar Capital Funds Plc	Polar Global Insurance Fund Class F Sterling Accumulation Shares	N/A	N/A	£0.0499	30/06/2017

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IE00B51X0H96	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Sterling Distribution Shares	£0.0150	01/04/2016	Nil	30/06/2017
			£0.0219	01/07/2016		
			£0.0166	03/10/2016		
			£0.0242	03/01/2017		
IE00B4X2MP98	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Sterling Accumulation Shares	N/A	N/A	£0.0229	30/06/2017
IE00B4X9QT28	Polar Capital Funds Plc	Polar Global Insurance Fund Class R US Dollar Distribution Shares	\$0.0216	01/04/2016	Nil	30/06/2017
			\$0.0293	01/07/2016		
			\$0.0216	03/10/2016		
			\$0.0299	03/01/2017		
IE00B5164B09	Polar Capital Funds Plc	Polar Global Insurance Fund Class R US Dollar Accumulation Shares	N/A	N/A	\$0.0288	30/06/2017
IE00B547TM68	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Euro Distribution Shares	€0.0189	01/04/2016	Nil	30/06/2017
			€0.0264	01/07/2016		
			€0.0192	03/10/2016		
			€0.0284	03/01/2017		
IE00B52VLZ70	Polar Capital Funds Plc	Polar Global Insurance Fund Class R Euro Accumulation Shares	N/A	N/A	€0.0265	30/06/2017
IE00B530JS22	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Sterling Distribution Shares	£0.0153	01/04/2016	Nil	30/06/2017
			£0.0226	01/07/2016		
			£0.0170	03/10/2016		
			£0.0249	03/01/2017		
IE00B5339C57	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.0295	30/06/2017
IE00B503VV16	Polar Capital Funds Plc	Polar Global Insurance Fund Class I US Dollar Distribution Shares	\$0.0219	01/04/2016	Nil	30/06/2017
			\$0.0302	01/07/2016		
			\$0.0220	03/10/2016		
			\$0.0307	03/01/2017		

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IE00B4Y53217	Polar Capital Funds Plc	Polar Global Insurance Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.0372	30/06/2017
IE00B4V4LB63	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Euro Distribution Shares	€0.0193	01/04/2016	Nil	30/06/2017
			€0.0272	01/07/2016		
			€0.0197	03/10/2016		
			€0.0292	03/01/2017		
IE00B55MWC15	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Euro Accumulation Shares	N/A	N/A	€0.0341	30/06/2017
IE00BD3BW042	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Hedged US Dollar Accumulation Shares*	N/A	N/A	\$0.0419	30/06/2017
IE00BD3BW158	Polar Capital Funds Plc	Polar Global Insurance Fund Class I Hedged Euro Accumulation Shares*	N/A	N/A	€0.0399	30/06/2017
IE0030772275	Polar Capital Funds Plc	Polar Global Technology Fund Class A US Dollar Shares	N/A	N/A	Nil	30/06/2017
IE0030772382	Polar Capital Funds Plc	Polar Global Technology Fund Class A Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B18TKG14	Polar Capital Funds Plc	Polar Global Technology Fund Class A Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B42NVC37	Polar Capital Funds Plc	Polar Global Technology Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2017
IE00B42W4J83	Polar Capital Funds Plc	Polar Global Technology Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B42N9S52	Polar Capital Funds Plc	Polar Global Technology Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B433M743	Polar Capital Funds Plc	Polar Global Technology Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2017
IE00B42N8Z54	Polar Capital Funds Plc	Polar Global Technology Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B4468526	Polar Capital Funds Plc	Polar Global Technology Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2017

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IE00BTN23516	Polar Capital Funds Plc	Polar Global Technology Fund Class R Hedged CHF Share	N/A	N/A	Nil	30/06/2017
IE00BVB30C68	Polar Capital Funds Plc	Polar Global Technology Fund Class I Hedged CHF Share	N/A	N/A	Nil	30/06/2017
IE00BTN23623	Polar Capital Funds Plc	Polar Global Technology Fund Class R Hedged Euro Share	N/A	N/A	Nil	30/06/2017
IE00BW9HD621	Polar Capital Funds Plc	Polar Global Technology Fund Class I Hedged Sterling Share	N/A	N/A	Nil	30/06/2017
IE00BPRBXP67	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I US Dollar Distribution Shares	\$0.1173	03/01/2017	Nil	30/06/2017
IE00BPRBXQ74	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I US Dollar Accumulation Shares	N/A	N/A	\$0.0203	30/06/2017
IE00BPRBXT06	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Sterling Distribution Shares	£0.0949	03/01/2017	Nil	30/06/2017
IE00BPRBXV28	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Sterling Accumulation Shares	N/A	N/A	£0.0150	30/06/2017
IE00BPRBXR81	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Euro Distribution Shares	€0.1112	03/01/2017	Nil	30/06/2017
IE00BPRBXS98	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class I Euro Accumulation Shares	N/A	N/A	€0.0184	30/06/2017
IE00BPRBXW35	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S US Dollar Distribution Shares	\$0.1175	03/01/2017	Nil	30/06/2017
IE00BPRBXX42	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S US Dollar Accumulation Shares	N/A	N/A	Nil	30/06/2017
IE00BPRBXY58	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S Sterling Distribution Shares	£0.0951	03/01/2017	Nil	30/06/2017
IE00BPRBXZ65	Polar Capital Funds Plc	Polar Healthcare Blue Chip Fund Class S Sterling Accumulation Shares	N/A	N/A	Nil	30/06/2017
IE00B28YJN35	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class A US Dollar Shares	N/A	N/A	Nil	30/06/2017

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IE00B28YJP58	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class A Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B28YJQ65	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class A Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B3K93X10	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I US Dollar Shares	N/A	N/A	Nil	30/06/2017
IE00B3NLDF60	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B3K83P04	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class I Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B3NLTK32	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2017
IE00B3NM2Q33	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B3NLSS43	Polar Capital Funds Plc	Polar Healthcare Opportunities Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B759Y860	Polar Capital Funds Plc	Polar Income Opportunities Fund Class A1 Sterling Distribution Shares	£0.0150 £0.0150 £0.0150 £0.0150	01/04/2016 01/07/2016 03/10/2016 03/01/2017	Nil	30/06/2017
IE00B7456569	Polar Capital Funds Plc	Polar Income Opportunities Fund Class A2 Sterling Accumulation Shares	N/A	N/A	£0.0648	30/06/2017
IE00BY7RST63	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R US Dollar Distribution	\$0.0216 \$0.0201 \$0.0195 \$0.0185	01/04/2016 01/07/2016 03/10/2016 03/01/2017	Nil	30/06/2017
IE00BY7RT826	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R US Dollar Accumulating	N/A	N/A	\$0.0875	30/06/2017

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IE00BY7RSY17	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Distribution	€0.0189	01/04/2016	Nil	30/06/2017
			€0.0180	01/07/2016		
			€0.0173	03/10/2016		
			€0.0176	03/01/2017		
IE00BY7RTK46	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Accumulating	N/A	N/A	€0.0791	30/06/2017
IE00B4TCHT23	Polar Capital Funds Plc	Polar Income Opportunities Fund Class B1 Sterling Distribution Shares	£0.0150	01/04/2016	Nil	30/06/2017
			£0.0150	01/07/2016		
			£0.0150	03/10/2016		
			£0.0150	03/01/2017		
IE00B73PVZ22	Polar Capital Funds Plc	Polar Income Opportunities Fund Class B2 Sterling Accumulation Shares	N/A	N/A	£0.0717	30/06/2017
IE00BY7RSZ24	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I US Dollar Distribution	\$0.0216	01/04/2016	Nil	30/06/2017
			\$0.0201	01/07/2016		
			\$0.0195	03/10/2016		
			\$0.0185	03/01/2017		
IE00BY7RTS22	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I USD Accumulating	N/A	N/A	\$0.0968	30/06/2017
IE00BY7RT263	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Distribution	€0.0189	01/04/2016	Nil	30/06/2017
			€0.0180	01/07/2016		
			€0.0173	03/10/2016		
			€0.0176	03/01/2017		
IE00BY7RTT39	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Accumulating	N/A	N/A	€0.0875	30/06/2017
IE00BZ4SWC08	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Hedged Distribution Shares*	€0.0624	01/04/2016	Nil	30/06/2017
			€0.1250	01/07/2016		
			€0.1250	03/10/2016		
			€0.1250	03/01/2017		

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IE00BZ4SWD15	Polar Capital Funds Plc	Polar Income Opportunities Fund Class R Euro Hedged Accumulation Shares*	N/A	N/A	€0.3694	30/06/2017
IE00BZ4SWF39	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Hedged Distribution Shares*	€0.0628 €0.1250 €0.1250 €0.1250	01/04/2016 01/07/2016 03/10/2016 03/01/2017	Nil	30/06/2017
IE00BZ4SWG46	Polar Capital Funds Plc	Polar Income Opportunities Fund Class I Euro Hedged Accumulation Shares*	N/A	N/A	€0.3702	30/06/2017
IE0030972586	Polar Capital Funds Plc	Polar Japan Fund Class A Japanese yen Shares	N/A	N/A	¥8.9694	30/06/2017
IE0030772721	Polar Capital Funds Plc	Polar Japan Fund Class A Sterling Shares	N/A	N/A	£0.0607	30/06/2017
IE0030772507	Polar Capital Funds Plc	Polar Japan Fund Class A US Dollar Shares	N/A	N/A	\$0.0824	30/06/2017
IE00B3K95D53	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged Sterling Shares	N/A	N/A	£0.1190	30/06/2017
IE00B3NMNX73	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged US Dollar Shares	N/A	N/A	\$0.1636	30/06/2017
IE00B3FH9V01	Polar Capital Funds Plc	Polar Japan Fund Class I Sterling Shares	N/A	N/A	£0.1182	30/06/2017
IE00B3FH9W18	Polar Capital Funds Plc	Polar Japan Fund Class I Japanese yen Shares	N/A	N/A	¥17.4538	30/06/2017
IE00B3FH9T88	Polar Capital Funds Plc	Polar Japan Fund Class I US Dollar Shares	N/A	N/A	\$0.1604	30/06/2017
IE00B529MQ97	Polar Capital Funds Plc	Polar Japan Fund Class I Euro Shares	N/A	N/A	€0.1451	30/06/2017
IE00B506DH05	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged Euro Shares	N/A	N/A	€0.1227	30/06/2017
IE00B95XSD50	Polar Capital Funds Plc	Polar Japan Fund Class I Hedged CHF Shares	N/A	N/A	CHF 0.1147	30/06/2017
IE00B3K96431	Polar Capital Funds Plc	Polar Japan Fund Class R Sterling Shares	N/A	N/A	£0.0595	30/06/2017
IE00B3NMNC60	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged Sterling Shares	N/A	N/A	£0.0591	30/06/2017
IE00B3K8Z218	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged US Dollar Shares	N/A	N/A	\$0.0585	30/06/2017
IE00B3S0VG50	Polar Capital Funds Plc	Polar Japan Fund Class R Japanese yen Shares	N/A	N/A	¥8.7929	30/06/2017
IE00B3NLSN97	Polar Capital Funds Plc	Polar Japan Fund Class R US Dollar Shares	N/A	N/A	\$0.0808	30/06/2017

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IE00B52VV795	Polar Capital Funds Plc	Polar Japan Fund Class R Euro Shares	N/A	N/A	€0.0731	30/06/2017
IE00B550VK60	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged Euro Shares	N/A	N/A	€0.0363	30/06/2017
IE00B94HF377	Polar Capital Funds Plc	Polar Japan Fund Class R Hedged CHF Shares	N/A	N/A	CHF 0.0367	30/06/2017
IE00B8BJYW18	Polar Capital Funds Plc	Polar Japan Alpha Fund Class C Sterling Shares	N/A	N/A	£0.0257	30/06/2017
IE00B87T2G55	Polar Capital Funds Plc	Polar Japan Alpha Fund Class I US Dollar Shares	N/A	N/A	\$0.0190	30/06/2017
IE00B6TBKM73	Polar Capital Funds Plc	Polar Japan Alpha Fund Class I Sterling Shares	N/A	N/A	£0.0140	30/06/2017
IE00B87JC549	Polar Capital Funds Plc	Polar Japan Alpha Fund Class I Euro Shares	N/A	N/A	€0.0172	30/06/2017
IE00B8843R79	Polar Capital Funds Plc	Polar Japan Alpha Fund Class I Japanese yen Shares	N/A	N/A	¥2.0639	30/06/2017
IE00B3KK5164	Polar Capital Funds Plc	Polar Japan Alpha Fund Class R US Dollar Shares	N/A	N/A	\$0.0037	30/06/2017
IE00B5LCBT59	Polar Capital Funds Plc	Polar Japan Alpha Fund Class R Sterling Shares	N/A	N/A	£0.0028	30/06/2017
IE00B7369515	Polar Capital Funds Plc	Polar Japan Alpha Fund Class R Euro Shares	N/A	N/A	€0.0034	30/06/2017
IE00B88S7N36	Polar Capital Funds Plc	Polar Japan Alpha Fund Class R Japanese yen Shares	N/A	N/A	¥0.4077	30/06/2017
IE00B7JYM942	Polar Capital Funds Plc	Polar Japan Alpha Fund Class I Hedged US Dollar Shares	N/A	N/A	\$0.0237	30/06/2017
IE00B88DDG32	Polar Capital Funds Plc	Polar Japan Alpha Fund Class R Hedged US Dollar Shares	N/A	N/A	\$0.0121	30/06/2017
IE00B8C1QM02	Polar Capital Funds Plc	Polar Japan Alpha Fund Class I Hedged Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B7G7VV19	Polar Capital Funds Plc	Polar Japan Alpha Fund Class R Hedged Euro Shares	N/A	N/A	€0.0090	30/06/2017
IE00B8C0M523	Polar Capital Funds Plc	Polar Japan Alpha Fund Class I Hedged Sterling Shares	N/A	N/A	£0.0143	30/06/2017
IE00B4WY8142	Polar Capital Funds Plc	Polar Japan Alpha Fund Class R Hedged Sterling Shares	N/A	N/A	£0.0072	30/06/2017

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IE00B531PK96	Polar Capital Funds Plc	Polar North American Fund Class I US Dollar Shares	N/A	N/A	\$0.0462	30/06/2017
IE00B6TRWB82	Polar Capital Funds Plc	Polar North American Fund Class I Sterling Shares	N/A	N/A	£0.0341	30/06/2017
IE00B6TT5J34	Polar Capital Funds Plc	Polar North American Fund Class I Euro Shares	N/A	N/A	€0.0417	30/06/2017
IE00B5KSKH55	Polar Capital Funds Plc	Polar North American Fund Class R US Dollar Shares	N/A	N/A	Nil	30/06/2017
IE00B6TTF483	Polar Capital Funds Plc	Polar North American Fund Class R Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B57DPG76	Polar Capital Funds Plc	Polar North American Fund Class R Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B718SY19	Polar Capital Funds Plc	Polar North American Fund Class S US Dollar Shares	N/A	N/A	\$0.0732	30/06/2017
IE00B713C335	Polar Capital Funds Plc	Polar North American Fund Class S Sterling Shares	N/A	N/A	£0.0540	30/06/2017
IE00B713XZ24	Polar Capital Funds Plc	Polar North American Fund Class S Euro Shares	N/A	N/A	€0.0662	30/06/2017
IE00B615SX48	Polar Capital Funds Plc	Polar North American Fund Class I Hedged Sterling Shares	N/A	N/A	£0.0449	30/06/2017
IE00B40F2B74	Polar Capital Funds Plc	Polar North American Fund Class R Hedged Sterling Shares	N/A	N/A	Nil	30/06/2017
IE00B7136W05	Polar Capital Funds Plc	Polar North American Fund Class S Hedged Sterling Shares	N/A	N/A	£0.0735	30/06/2017
IE00B5NRXC53	Polar Capital Funds Plc	Polar North American Fund Class I Hedged Euro Shares	N/A	N/A	€0.0456	30/06/2017
IE00B5NJSL59	Polar Capital Funds Plc	Polar North American Fund Class R Hedged Euro Shares	N/A	N/A	Nil	30/06/2017
IE00B714YS54	Polar Capital Funds Plc	Polar North American Fund Class S Hedged Euro Shares	N/A	N/A	€0.0725	30/06/2017
IE00BWB8WR78	Polar Capital Funds Plc	Polar North American Fund Class I Hedged CHF Shares	N/A	N/A	CHF 0.0256	30/06/2017

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IE00BQLDRR58	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Sterling Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRT72	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Euro Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRS65	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I US Dollar Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRN11	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Sterling Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRQ42	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Euro Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRP35	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R US Dollar Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRV94	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Sterling Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRX19	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Euro Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRW02	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S US Dollar Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRZ33	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Hedged Euro Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDS054	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Hedged Euro Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDS278	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Hedged Euro Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDRY26	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class I Hedged US Dollar Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDS161	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class R Hedged US Dollar Share Class	N/A	N/A	Nil	30/06/2017
IE00BQLDS385	Polar Capital Funds Plc	Polar UK Absolute Equity Fund Class S Hedged US Dollar Share Class	N/A	N/A	Nil	30/06/2017

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Polar Capital Funds Plc – Reportable Income 31 December 2016

ISIN CODE	UMBRELLA NAME	FUND NAME	DISTRIBUTION PER UNIT	DISTRIBUTION DATE	EXCESS OF REPORTABLE INCOME OVER DISTRIBUTIONS	FUND "DISTRIBUTION DATE" FOR REPORTING FUND PURPOSES
IE00BD6KN946	Polar Capital Funds Plc	Polar International Alpha Fund SI USD Distribution Share Class*	N/A	N/A	\$0.0565	30/06/2017

*New share classes launched during the year.

"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,

David Hammond
Director

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