



Polar Capital Funds plc
Information reported to Shareholders for UK Reporting Fund Tax Purposes
Period ended 31 December 2021

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Dear Participant,

Polar Capital Funds Plc (the "Company")
Accounting period: 1 January 2021 to 31 December 2021

Information reported to Shareholders

The Share Classes of the Company set out below have been granted "UK Reporting Fund Status (UKRFS)" by Her Majesty's 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 accounting period ending 31 December 2021. All share classes included below are deemed Reporting Funds as at 30 June 2022. All 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 2022

Sub-Fund Name	Share Class Name	ISIN	Currency in which Excess Reportable Income is denominated	Excess of Reportable Income for the period over distributions per unit in respect of the period	Currency of distributions declared	Amount distributed per unit in respect of the period ended 31 March 2021 (paid on 30 April 2021)	Amount distributed per unit in respect of the period ended 30 June 2021 (paid on 30 July 2021)	Amount distributed per unit in respect of the period ended 30 September 2021 (paid on 29 October 2021)	Amount distributed per unit in respect of the period ended 31 December 2021 (paid on 31 January 2022)
Asian Stars Fund	CLASS R USD	IE00B43QB90	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Asian Stars Fund	CLASS R EUR	IE00B43QC08	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Asian Stars Fund	CLASS R GBP	IE00B43QD15	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
Asian Stars Fund	CLASS I USD	IE00B43QF39	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Asian Stars Fund	CLASS I EUR	IE00B43QG46	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Asian Stars Fund	CLASS I GBP	IE00B43QH52	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
Asian Stars Fund	CLASS S USD	IE00B43QJ76	USD	0.0477	N/A	Nil	Nil	Nil	Nil
Asian Stars Fund	CLASS S EUR	IE00B43QK81	EUR	0.0403	N/A	Nil	Nil	Nil	Nil
Asian Stars Fund	CLASS S GBP	IE00B43QL98	GBP	0.0347	N/A	Nil	Nil	Nil	Nil
Automation & Artificial Intelligence Fund	CLASS R EUR ACC	IE00BF0GL212	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Automation & Artificial Intelligence Fund	CLASS R USD ACC	IE00BF0GL105	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Automation & Artificial Intelligence Fund	CLASS I USD ACC	IE00BF0GL329	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Automation & Artificial Intelligence Fund	CLASS I EUR ACC	IE00BF0GL436	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Automation & Artificial Intelligence Fund	CLASS I GBP ACC	IE00BF0GL543	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
Automation & Artificial Intelligence Fund	CLASS S EUR ACC	IE00BF0GL766	EUR	0.0052	N/A	Nil	Nil	Nil	Nil
Automation & Artificial Intelligence Fund	CLASS S GBP ACC	IE00BF0GL873	GBP	0.0045	N/A	Nil	Nil	Nil	Nil
Automation & Artificial Intelligence Fund	CLASS S USD ACC	IE00BF0GL659	USD	0.0062	N/A	Nil	Nil	Nil	Nil
Automation & Artificial Intelligence Fund	Class Z GBP Accumulation Shares	IE00BJJQ811	USD	0.1327	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class I US Dollar Shares	IE00B42Z4531	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class I Sterling Shares	IE00B42PH75	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class I Euro Shares	IE00B3WVRB16	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class R US Dollar Shares	IE00B3XLRH60	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class R Sterling Shares	IE00B3XDCF51	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class R Euro Shares	IE00B3VXGD32	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class S US Dollar Shares	IE00BF23BV98	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class S Sterling Shares	IE00BF23BW06	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class S Euro Shares	IE00BF23BX13	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Biotechnology Fund	Class I Hedged Sterling	IE00BF4HX566	USD	0.0000	N/A	Nil	Nil	Nil	Nil
China Stars Fund	Class R USD	IE00B43QI91	USD	0.0000	N/A	Nil	Nil	Nil	Nil
China Stars Fund	Class R EUR	IE00B43QJ09	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
China Stars Fund	Class R GBP	IE00B43QK16	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
China Stars Fund	Class I USD	IE00B43Q423	USD	0.0534	N/A	Nil	Nil	Nil	Nil
China Stars Fund	Class I EUR	IE00B43Q530	EUR	0.0452	N/A	Nil	Nil	Nil	Nil
China Stars Fund	Class I GBP	IE00B43Q647	GBP	0.0388	N/A	Nil	Nil	Nil	Nil
China Stars Fund	Class S USD	IE00B43Q753	USD	0.1140	N/A	Nil	Nil	Nil	Nil
China Stars Fund	Class S EUR	IE00B43Q860	EUR	0.0964	N/A	Nil	Nil	Nil	Nil
China Stars Fund	Class S GBP	IE00B43Q977	GBP	0.0829	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class R USD	IE00BFMFD979	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class R EUR	IE00BFMFD894	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class R GBP	IE00BFMFD802	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class I USD	IE00BFMFD19	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class I EUR	IE00BFMFD33	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class I GBP	IE00BFMFD40	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class S USD	IE00BFMFD56	USD	0.0251	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class S EUR	IE00BFMFD70	EUR	0.0213	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class S GBP	IE00BFMFD85	GBP	0.0183	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class X SEK Accumulation Shares	IE00BJ205F06	SEK	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class X EUR Accumulation Shares	IE00BJ205G13	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class X US Dollar Accumulation Shares	IE00BJ205H20	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class S USD Inc	IE00BMPRXG65	USD	0.0249	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class SX USD ACC	IE00BKPX1668	USD	0.0010	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class SX EUR ACC	IE00BKPX1775	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class S US Euro Distribution Share	IE00BLB3R695	USD	0.0214	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class SX US Dollar Distribution Shares	IE00BNCOB833	USD	0.0011	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class R US Dollar Distribution Share	IE00OQ3YJIB7	USD	0.0034	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	CLASS SX STERLING ACCUMULATION SHARE	IE00BLAKHM44	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Emerging Markets Stars Fund	Class SX GBP Distribution	IE00WVE564R7	USD	0.0000	N/A	Nil	Nil	Nil	Nil
European (ex UK) Income Fund	Class I Euro Accumulation Shares	IE00BWV5D170	EUR	0.4521	N/A	Nil	Nil	Nil	Nil
European (ex UK) Income Fund	Class I GBP Accumulation Shares	IE00BWV5D394	EUR	0.2147	N/A	Nil	Nil	Nil	Nil
European (ex UK) Income Fund	Class I GBP Distribution Shares	IE00BWV5D287	EUR	0.0000	GBP	0.0561	0.2132	0.0628	0.0269
European (ex UK) Income Fund	Class S GBP Accumulation Shares	IE00BWV5D733	EUR	0.4498	N/A	Nil	Nil	Nil	Nil
European (ex UK) Income Fund	Class S GBP Distribution Shares	IE00BWV5D626	EUR	0.0000	GBP	0.0566	0.2148	0.0633	0.0270
European (ex UK) Income Fund	Class I GBP Hedged Accumulation Shares	IE00BWV5D519	EUR	0.5306	N/A	Nil	Nil	Nil	Nil
European (ex UK) Income Fund	Class I GBP Hedged Distribution Shares	IE00BWV5D402	EUR	0.0000	GBP	0.0663	0.2527	0.0752	0.0324
European (ex UK) Income Fund	Class S GBP Hedged Accumulation Shares	IE00BWV5D956	EUR	0.5133	N/A	Nil	Nil	Nil	Nil
European (ex UK) Income Fund	Class S GBP Hedged Distribution Shares	IE00BWV5D840	EUR	0.0000	GBP	0.0665	0.2540	0.0755	0.0325
European (ex UK) Income Fund	Class X GBP Distribution	IE00BKOVF521	EUR	0.0000	GBP	0.0632	0.2398	0.0704	0.0301
European (ex UK) Income Fund	Class X GBP Accumulating	IE00BKOVF414	EUR	0.3145	N/A	Nil	Nil	Nil	Nil
Financial Opportunities Fund	Class I Euro Accumulation Shares	IE00BCRYMK22	EUR	0.2021	N/A	Nil	Nil	Nil	Nil
Financial Opportunities Fund	Class I Sterling Accumulation Shares	IE00BCRYMJ17	GBP	0.1738	N/A	Nil	Nil	Nil	Nil
Financial Opportunities Fund	Class I US Dollar Accumulation Shares	IE00BCRYMH92	USD	0.2390	N/A	Nil	Nil	Nil	Nil
Financial Opportunities Fund	Class R Euro Accumulation Shares	IE00BCRYMG85	EUR	0.0914	N/A	Nil	Nil	Nil	Nil
Financial Opportunities Fund	Class R Sterling Accumulation Shares	IE00BCRYMF78	GBP	0.0786	N/A	Nil	Nil	Nil	Nil
Financial Opportunities Fund	Class R US Dollar Accumulation Shares	IE00BCRYMD54	USD	0.1081	N/A	Nil	Nil	Nil	Nil
Financial Opportunities Fund	Class S USD Distribution	IE00BMCC4532	USD	0.0000	USD	Nil	0.1448	Nil	0.1442
Financial Opportunities Fund	Class S GBP Distribution	IE00BMCC4749	GBP	0.0000	GBP	Nil	0.1048	Nil	0.1064
Financial Opportunities Fund	Class R Sterling Distribution Shares	IE00B5KQ7014	GBP	0.0000	GBP	Nil	0.1099	Nil	0.1112
Financial Opportunities Fund	Class R Euro Distribution Shares	IE00B5LFNN25	EUR	0.0000	EUR	Nil	0.1281	Nil	0.1324
Financial Opportunities Fund	Class R Dollar Distribution Shares	IE00B6429P10	USD	0.0000	USD	Nil	0.1519	Nil	0.1506
Financial Opportunities Fund	Class I Sterling Distribution Shares	IE00B676X994	GBP	0.0000	GBP	Nil	0.1149	Nil	0.1166
Financial Opportunities Fund	Class I Euro Distribution Shares	IE00B5NCLM29	EUR	0.0000	EUR	Nil	0.1339	Nil	0.1388
Financial Opportunities Fund	Class I US Dollar Distribution Shares	IE00B5NR9F09	USD	0.0000	USD	Nil	0.1588	Nil	0.1579
Global Absolute Return Fund	Class I US Dollar Accumulation Shares	IE00BDTYJB74	USD	1.7472	N/A	Nil	Nil	Nil	Nil
Global Absolute Return Fund	Class I Hedged Sterling Accumulation Shares	IE00BDTYJD98	USD	2.5385	N/A	Nil	Nil	Nil	Nil
Global Absolute Return Fund	Class I Hedged Euro Accumulation Shares	IE00BDTYJC81	USD	2.2871	N/A	Nil	Nil	Nil	Nil
Global Absolute Return Fund	Class S US Dollar Accumulation Shares	IE00BDTYJF13	USD	1.6182	N/A	Nil	Nil	Nil	Nil
Global Absolute Return Fund	Class S Hedged Sterling Accumulation Shares	IE00BDTYJH37	USD	2.9890	N/A	Nil	Nil	Nil	Nil
Global Absolute Return Fund	Class S Hedged Euro Accumulation Shares	IE00BDTYJG20	USD	2.8089	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class I Euro Accumulation Shares	IE00BCDBX592	EUR	0.4422	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class I Euro Distribution Shares	IE00BCDBX485	EUR	0.0000	EUR	0.1068	0.1073	0.1023	0.1022
Global Convertible Fund	Class I GBP Accumulation Shares	IE00BCDBX717	GBP	0.3802	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class I GBP Distribution Shares	IE00BCDBX600	GBP	0.0000	GBP	0.0910	0.0921	0.0880	0.0858
Global Convertible Fund	Class I US Dollar Accumulation Shares	IE00BCDBX378	USD	0.5229	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class I US Dollar Distribution Shares	IE00BCDBX261	USD	0.0000	USD	0.1255	0.1272	0.1186	0.1162
Global Convertible Fund	Class R Euro Accumulation Shares	IE00BCDBW226	EUR	0.2821	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class R Euro Distribution Shares	IE00BCDBWY19	EUR	0.0000	EUR	0.1032	0.1035	0.0985	0.0983
Global Convertible Fund	Class R GBP Accumulation Shares	IE00BCDBX154	GBP	0.2425	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class R GBP Distribution Shares	IE00BCDBX048	GBP	0.0000	GBP	0.0879	0.0888	0.0847	0.0825
Global Convertible Fund	Class R US Dollar Accumulation Shares	IE00BCDBWX02	USD	0.3335	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class R US Dollar Distribution Shares	IE00BCDBWW94	USD	0.0000	USD	0.1213	0.1227	0.1142	0.1118
Global Convertible Fund	Class S US Dollar Distribution Shares	IE00BKRVLY61	USD	0.0000	USD	0.1134	0.1147	0.1075	0.1052
Global Convertible Fund	Class S GBP Distribution Shares	IE00BKRVLM216	GBP	0.0000	GBP	0.0822	0.0830	0.0797	0.0777
Global Convertible Fund	Class S EUR Distribution Shares	IE00BKRVMO91	EUR	0.0000	EUR	0.0965	0.0967	0.0928	0.0925
Global Convertible Fund	Class S US Dollar Accumulation Shares	IE00BKRVLZ78	USD	0.4905	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class S GBP Accumulation Shares	IE00BKRVLM323	GBP	0.3566	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class S EUR Accumulation Shares	IE00BKRVMI09	EUR	0.4148	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class I Hedged CHF Accumulation Shares	IE00BMPHW00	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class S Hedged CHF Accumulation Shares	IE00BMPHX17	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class I Hedged GBP Distribution Shares	IE00BPH3MJ92	USD	0.0000	GBP	0.1027	0.1039	0.0967	0.0948
Global Convertible Fund	Class I Hedged GBP Accumulation Shares	IE00BPH3MK08	USD	0.6206	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class S Hedged GBP Distribution Shares	IE00BPH3ML15	USD	0.0000	GBP	0.1046	0.1059	0.0998	0.0969
Global Convertible Fund	Class S Hedged GBP Accumulation Shares	IE00BPH3MM22	USD	0.8132	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Portfolio Currency Hedged I GBP Distribution Shares	IE00BYWG2G32	USD	0.0000	GBP	0.1172	0.1183	0.1109	0.1093
Global Convertible Fund	Portfolio Currency Hedged GBP S distribution	IE00BK63D926	USD	0.0000	GBP	0.1181	0.1191	0.1118	0.1103
Global Convertible Fund	Class I Hedged Euro Accumulation Shares	IE00BWCCGX773	USD	0.4651	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Portfolio Currency Hedged I Euro Acc Shares	IE00BYPHSR67	USD	0.4767	N/A	Nil	Nil	Nil	Nil
Global Convertible Fund	Class SI ACCUMULATION GBP	IE00BDTYPN15	USD	0.5489	N/A	Nil	Nil	Nil	Nil
Global Insurance Fund	Class I GBP Distribution Shares	IE00B530JS22	GBP	0.0000	GBP	0.0213	0.0273	0.0187	0.0164
Global Insurance Fund	Class I Euro Accumulation Shares	IE00B55MWC15	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Global Insurance Fund	Class I US Dollar Accumulation Shares	IE00B4Y53217	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Global Insurance Fund	Class I GBP Accumulation Shares	IE00B5339C57	GBP	0.0000	N/A	Nil	Nil	Nil	Nil
Global Insurance Fund	Class F GBP Accumulating Shares	IE00B61MW553	GBP	0.0147	N/A	Nil	Nil	Nil	Nil
Global Insurance Fund	Class A GBP Distributing Shares	IE00B5NH4W20	GBP	0.0000	GBP	0.0206	0.0266	0.0182	0.0159
Global Insurance Fund	Class I US Dollar Distribution Shares	IE00B503V116	USD	0.0000	USD	0.0294	0.0377	0.0252	0.0223
Global Insurance Fund	Class E GBP Distributing Shares	IE00B4XZ9Q84	GBP	0.0000	GBP	0.0217	0.0279	0.0191	0.0168
Global Insurance Fund	Class R Euro Accumulation Shares	IE00B52VLZ70	EUR	0.0000	N/A	Nil	Nil	Nil	Nil
Global Insurance Fund	Class R US Dollar Accumulation Shares	IE00B5164B09	USD	0.0000	N/A	Nil	Nil	Nil	Nil
Global Insurance Fund	Class R GBP Accumulation Shares	IE00B4X2MP98	GBP	0.0000	N/A	Nil	Nil	Nil	

Asian Stars Fund	CLASS R GBP	IE00BG43QD15	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class R EUR	IE00B4468526	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class I USD	IE00B42NVC37	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class I GBP	IE00B42W4J83	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class I EUR	IE00B42N9S52	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class A USD	IE0030772275	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class A GBP	IE0030772382	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class R USD	IE00B433M743	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class R Euro Share Class	IE00BTN23623	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class R Hedged CHF Share Class	IE00BTN23516	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class I Hedged CHF Share Class	IE00BV830C68	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class I Sterling Hedged Shares	IE00BW9HD621	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class I EUR Hedged Distribution	IE00BZ4D7085	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Global Technology Fund	Class R EUR Hedged Accumulation	IE00BZ4D7648	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Blue Chip Fund	Class I Euro Distribution Shares	IE00BPRBX81	EUR	0.0000	EUR	Nil	Nil	Nil	Nil	0.1180
Healthcare Blue Chip Fund	Class I GBP Distribution Shares	IE00BPRBXT06	GBP	0.0000	GBP	Nil	Nil	Nil	Nil	0.0991
Healthcare Blue Chip Fund	Class I USD Distribution Shares	IE00BPRBXP67	USD	0.0000	USD	Nil	Nil	Nil	Nil	0.1342
Healthcare Blue Chip Fund	Class I Euro Accumulation Shares	IE00BPRBX598	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Blue Chip Fund	Class I GBP Accumulation Shares	IE00BPRBXV28	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Blue Chip Fund	Class I USD Accumulation Shares	IE00BPRBXQ74	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Blue Chip Fund	Class S GBP Distribution Shares	IE00BPRBXY58	GBP	0.0000	GBP	Nil	Nil	Nil	Nil	0.1000
Healthcare Blue Chip Fund	Class S USD Distribution Shares	IE00BPRBWX35	USD	0.0000	USD	Nil	Nil	Nil	Nil	0.1354
Healthcare Blue Chip Fund	Class S GBP Accumulation Shares	IE00BPRBXZ65	GBP	0.0021	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Blue Chip Fund	Class S USD Accumulation Shares	IE00BPRBXX42	USD	0.0025	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Blue Chip Fund	Class S GBP Hedged Distribution	IE00BDONCG95	USD	0.0000	GBP	Nil	Nil	Nil	Nil	0.1307
Healthcare Blue Chip Fund	Class SI GBP Distribution	IE00BF0SY731	GBP	0.0000	GBP	Nil	Nil	Nil	Nil	0.0885
Healthcare Blue Chip Fund	Class SI USD Distribution	IE00BF4TN759	USD	0.0000	USD	Nil	Nil	Nil	Nil	0.1199
Healthcare Discovery Fund	CLASS I US DOLLAR ACCUMULATION SHARE	IE00BJXT2996	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Discovery Fund	CLASS S US DOLLAR ACCUMULATION SHARE	IE00BJXT2C20	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Discovery Fund	CLASS S STERLING ACCUMULATION SHARE	IE00BJXT2D37	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Discovery Fund	CLASS I STERLING ACCUMULATION SHARE	IE00BJXT2B13	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class R USD	IE00B3NLT332	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class I USD	IE00B3K93X10	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class I GBP	IE00B3NLD60	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class I EUR	IE00B3K83P04	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class A USD	IE00B28YJN35	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class A GBP	IE00B28YJP58	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class A EUR	IE00B28YJQ65	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class R EUR	IE00B3NLS543	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class R GBP	IE00B3NM2Q33	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class I EURO ACCUMULATION SHARES	IE00BF12WY77	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class I USD ACC	IE00BKSB0728	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class I EUR ACC (Hedged)	IE00BKSB0835	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class R USD ACC	IE00BKSB0942	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Healthcare Opportunities Fund	Class R EUR ACC	IE00BKSB0861	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class B2 GBP Accumulation Shares	IE00B73PV222	GBP	0.1054	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class B1 GBP Distribution Shares	IE00B4TCHT23	GBP	0.0000	GBP	0.0158	0.0163	0.0163	0.0168	0.0168
Income Opportunities Fund	Class A2 GBP Accumulation Shares	IE00B7456569	GBP	0.0883	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class A1 GBP Distribution Shares	IE00B759Y860	GBP	0.0000	GBP	0.0150	0.0152	0.0152	0.0156	0.0156
Income Opportunities Fund	Class R Euro Hedged Distribution Shares	IE00B245WC08	GBP	0.0000	EUR	0.1275	0.1300	0.1300	0.1335	0.1335
Income Opportunities Fund	Class R Euro Hedged Accumulation Shares	IE00B245WD15	GBP	0.4483	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class I Euro Hedged Distribution Shares	IE00B245WF39	GBP	0.0000	EUR	0.1275	0.1300	0.1300	0.1335	0.1335
Income Opportunities Fund	Class I Euro Hedged Accumulation Share	IE00B245WG46	GBP	0.5445	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class R USD Shares Dist	IE00BY7RST63	USD	0.0000	USD	0.0207	0.0209	0.0209	0.0211	0.0211
Income Opportunities Fund	Class R EUR Shares Dist	IE00BY7RSY17	EUR	0.0000	EUR	0.0176	0.0176	0.0176	0.0186	0.0186
Income Opportunities Fund	Class R USD Shares Acc	IE00BY7RT826	USD	0.1194	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class R EUR Shares Acc	IE00BY7RTK46	EUR	0.1052	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class I USD Shares Dist	IE00BY7RSZ24	USD	0.0000	USD	0.0217	0.0224	0.0224	0.0227	0.0227
Income Opportunities Fund	Class I EUR Shares Dist	IE00BY7RT263	EUR	0.0000	EUR	0.0185	0.0189	0.0189	0.0199	0.0199
Income Opportunities Fund	Class I USD Shares Acc	IE00BY7RTS22	USD	0.1424	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class I EUR Shares Acc	IE00BY7RTT39	EUR	0.1255	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class R Hedged USD Accumulation	IE00BF2CWP70	GBP	0.3300	N/A	Nil	Nil	Nil	Nil	Nil
Income Opportunities Fund	Class R Hedged USD Distribution	IE00B24D9L20	GBP	0.0000	USD	0.1125	0.1175	0.1175	0.1215	0.1215
Japan Value Fund	Class R Euro	IE00BK63S866	GBP	0.0139	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class R Sterling	IE00BK63S973	GBP	0.0120	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class S US Dollar	IE00BK63D045	USD	0.0364	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class S Euro	IE00BK63D051	EUR	0.0307	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class R Hedged CHF	IE00BK63DD68	JPY	9.0009	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class I Hedged CHF	IE00BK63DF92	JPY	14.7553	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class S Hedged CHF	IE00BK63D137	JPY	18.8907	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class I Hedged US Dollar	IE00BFX4HR96	JPY	12.3185	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class I Hedged Euro	IE00BFX4HW40	JPY	13.3953	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class I Hedged Sterling	IE00BFX4HT11	JPY	15.9825	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class I US Dollar	IE00BYW63S21	USD	0.0077	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class I Sterling	IE00BYW63T38	GBP	0.0049	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class I Euro	IE00BYW63V59	EUR	0.0057	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class S Sterling	IE00B6TBKM73	GBP	0.0264	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class S Jap Yen	IE00B8843R79	JPY	3.9898	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class S hedged Sterling	IE00B8C0M523	JPY	4.3700	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class S hedged Euro	IE00B8C1QM02	JPY	4.6086	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class R US Dollar	IE00B3KKS164	USD	0.0164	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class R hedged Sterling	IE00B4WY8142	JPY	2.0399	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class R hedged US Dollar	IE00B88DDG32	JPY	2.5291	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class R Jap Yen	IE00B88S7N36	JPY	1.8047	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class R hedged Euro	IE00B7GTVV19	JPY	2.0060	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class I Japanese Yen Shares	IE00BYMD0W65	JPY	0.7349	N/A	Nil	Nil	Nil	Nil	Nil
Japan Value Fund	Class S hedged US Dollar	IE00B7JYM942	JPY	5.5091	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class S Euro Shares	IE00B713XZ24	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class S US Dollar Shares	IE00B718SY19	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class S Hedged GBP Shares	IE00B7136W05	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class S GBP Shares	IE00B713C335	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class R US Dollar Shares	IE00B5SKH555	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class R Hedged GBP Shares	IE00B40F2B74	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class R Hedged Euro Shares	IE00B5NLSJ59	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class R GBP Shares	IE00B6TTF483	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class R Euro Shares	IE00B57DPG76	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class I US Dollar Shares	IE00B531PK96	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class S Hedged Euro Shares	IE00B714YS54	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class I GBP Shares	IE00B6TRWB82	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class I Hedged GBP Shares	IE00B615SX48	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class I Euro Shares	IE00B6TTSJ34	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class I Hedged Euro Shares	IE00B5NRXC53	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
North American Fund	Class I Hedged CHF Shares	IE00BWB8WR78	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	R USD ACC	IE00EWWPFJ6	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	R EUR ACC	IE0006TU4G7	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	R GBP ACC	IE000CWXYRY4	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	R CHF ACC	IE00058MTCP7	CHF	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	R SEK ACC	IE000YVQVMZ5	SEK	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	I USD ACC	IE0004K9OSM2	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	I GBP ACC	IE000GWLH680	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	I EUR ACC	IE000OX05385	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	I SEK ACC	IE000H2G7HN9	SEK	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Energy Fund	I CHF ACC	IE000BXJ7TH8	CHF	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	R USD ACC	IE000A5JPPP1	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	R EUR ACC	IE000ZV6FWT2	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	R GBP ACC	IE0004R5Z293	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	R CHF ACC	IE000V9BMHJ2	CHF	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	R SEK ACC	IE000WGV6D6	SEK	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	I USD ACC	IE000GSD6V5	USD	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	I GBP ACC	IE0005IB58D2	GBP	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	I EUR ACC	IE000YHEMDX6	EUR	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	I SEK ACC	IE000T3ULMP8	SEK	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
Smart Mobility Fund	I CHF ACC	IE000JPF3Q4	CHF	0.0000	N/A	Nil	Nil	Nil	Nil	Nil
UK Value Opportunities Fund	Class I GBP Accumulation Shares	IE00BD81XX91	GBP	0.2650	N/A	Nil	Nil	Nil	Nil	Nil
UK Value Opportunities Fund	Class I GBP Distribution Shares	IE00BD81XW84	GBP	0.0260	GBP	Nil	Nil	Nil	Nil	0.2075
UK Value Opportunities Fund	Class S GBP Accumulation Shares	IE00BD81XV77	GBP	0.2735	N/A	Nil	Nil	Nil	Nil	Nil
UK Value Opportunities Fund	Class S GBP Distribution Shares	IE00BD81XT55	GBP	0.0266	GBP	Nil	Nil	Nil	Nil	0.2242
UK Value Opportunities Fund	Class R Sterling Accumulation	IE00BF0W2D75	GBP	0.1631	N/A	Nil	Nil	Nil	Nil	Nil
UK Value Opportunities Fund	Class Z GBP Accumulation Shares	IE00BJJQG472	GBP	0.3191	N/A	Nil	Nil	Nil	Nil	Nil

Notes and confirmations

Each share class listed above remains a reporting fund under The Offshore Funds (Tax) Regulations 2009 at the date that this report was made available to participants. The "Excess of Reportable Income for the period over distributions per unit in respect of the period" is deemed to arise on 30 June 2022 (being the fund distribution date). The Fund declares that it has complied with its obligations specified in Reg 53 and Reg 58. This document does not constitute tax, accounting or legal advice. Please consult your tax advisor if you have any queries in relation to the above.