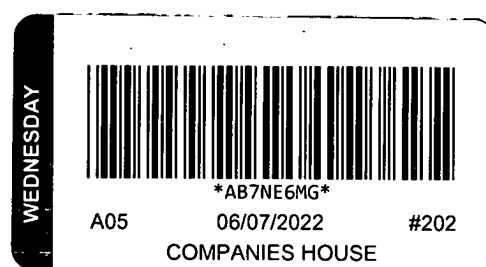


Company number: 4235369

Polar Capital Holdings plc

Company Interim Accounts

For the three months to 30 June 2022



Polar Capital Holdings plc

Company number: 4235369

Company Interim Accounts for the three months to 30 June 2022

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Company Statement of Profit or Loss

For the three months to 30 June 2022

	(Unaudited) three months to 30 June 2022 £'000	(Audited) Twelve months to 31 March 2022 £'000
Dividend income from subsidiary	31,000	43,400
Impairment costs	-	(582)
Profit on ordinary activities before taxation	31,000	42,818
Taxation	-	(1)
Profit on ordinary activities after taxation and profit for the financial period	31,000	43,817

All of the items in the above statement are derived from continuing operations.

These interim accounts have been prepared only for the purposes of Sections 836 and 838 of the Companies Act 2006. They are abridged and unaudited.

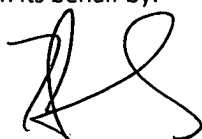
Company Balance Sheet

As at 30 June 2022

	(Unaudited) 30 June 2022 £'000	(Audited) 31 March 2022 £'000
Non-current assets		
Investments	22,224	23,737
Total non-current assets	22,224	23,737
Current assets		
Trade and other receivables	46,648	45,135
Cash and cash equivalents	32,452	1,452
Total current assets	79,100	46,587
Total assets	101,324	70,324
Current liabilities	1	1
Net assets	101,323	70,323
Capital and reserves		
Issued share capital	2,520	2,506
Share premium	19,364	19,364
Retained earnings	79,439	48,453
Total equity - attributable to ordinary shareholders	101,323	70,323

These interim accounts have been prepared only for the purposes of Sections 836 and 838 of the Companies Act 2006. They are abridged and unaudited.

The interim accounts were approved by the Board of Directors on 4 July 2022 and were signed on its behalf by:



S Ayub – Finance Director

Company Statement of Changes in Equity

For the three months to 30 June 2022

	<i>Share capital £ ' 000</i>	<i>Share premium £ ' 000</i>	<i>Retained earnings £ ' 000</i>	<i>Total equity £ ' 000</i>
As at 1 April 2021 (audited)	2,468	19,364	45,482	67,314
Profit for the year	-	-	42,817	42,817
Dividends paid to shareholders	-	-	(43,400)	(43,400)
Share-based payment	-	-	5,643	5,643
Issue of shares	38	-	(2,089)	(2,051)
As at 1 April 2022 (audited)	2,506	19,364	48,453	70,323
Profit for the period	-	-	31,000	31,000
Dividends paid to shareholders	-	-	-	-
Share-based payment	-	-	-	-
Issue of shares	14	-	(14)	-
As at 30 June 2022 (unaudited)	2,520	19,364	79,439	101,323

These interim accounts have been prepared only for the purposes of Sections 836 and 838 of the Companies Act 2006. They are abridged and unaudited.

Notes to the Interim Accounts

For the three months to 30 June 2022

1. Principal accounting policies

1.1 General

Polar Capital Holdings plc (the 'Company') is a public limited company incorporated in England and Wales. Its registered office is 16 Palace Street, London, SW1E 5JD.

1.2 Basis of preparation

These interim accounts have been prepared specifically for the purposes of Sections 836 and 838 of the Companies Act 2006 and do not contain consolidated financial information for the Group. The accounts are abridged and unaudited, but are otherwise prepared on a consistent basis and following the same accounting policies in accordance with the accounting policies consistent with the Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (FRS 102) as applied in the annual accounts for the year ended 31 March 2022.

These interim accounts do not constitute statutory accounts within the meaning of sections 434(3) of the Companies Act 2006. Statutory accounts for the year to 31 March 2022 were published in the Polar Capital Holdings plc Annual Report and delivered to the Registrar of Companies in England and Wales. The auditor's report on those accounts was unqualified, did not include any matters to which the auditor drew attention by way of emphasis without qualifying the report and did not contain any statement under sections 498(2) or (3) of the Companies Act 2006. No statutory accounts have been delivered to the registrar in respect of the period covered by these accounts.

These interim accounts are presented in sterling, which is the functional and presentational currency, and all values are rounded to the nearest thousand (£'000), except when otherwise stated.

1.3 Distributable reserves

As at 30 June 2022 within the retained earnings figure carried forward are credits of £35,069,000 (31 March 2022: £35,069,000) relating to capitalised share-based payments, arising from awards granted to subsidiary employees, which are deemed non-distributable.