

Polaris Global Value Fund
P.O. Box 588
Portland, Maine 04112

2023 Net Investment Income Distribution

On December 29, 2023, the Polaris Global Value Fund ("Fund") declared a net investment income dividend of \$0.51973 per share to shareholders of record as of December 28, 2023. The distribution is payable on January 2, 2024. The distribution may be made pursuant to Subchapter M of the Internal Revenue Code of 1986, as amended.

2023 Capital Gains Distribution

On December 12, 2023, the Polaris Global Value Fund ("Fund") reported no capital gains (either short-term or long-term gains) to shareholders of record as of December 11, 2023. No distributions were payable on December 13, 2023. Any distributions declared are made pursuant to Subchapter M of the Internal Revenue Code of 1986, as amended.