

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

**2024 Net Investment Income Distribution**

On December 31, 2024, the Polaris Global Value Fund ("Fund") declared a net investment income dividend of \$0.61063 per share to shareholders of record as of December 30, 2024. The distribution is payable on January 2, 2025. The distribution may be made pursuant to Subchapter M of the Internal Revenue Code of 1986, as amended.

**2024 Capital Gains Distribution**

On December 11, 2024, the Polaris Global Value Fund ("Fund") reported long-term capital gains of \$1.1343 per share to shareholders of record as of December 10, 2024. No short-term capital gains were reported. Distributions were payable on December 12, 2024. Any distributions declared are made pursuant to Subchapter M of the Internal Revenue Code of 1986, as amended.