

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

2025 Net Investment Income Distribution

On December 31, 2025, the Polaris Global Value Fund ("Fund") declared a net investment income dividend of \$0.69190 per share to shareholders of record as of December 30, 2025. The distribution is payable on January 2, 2026. The distribution may be made pursuant to Subchapter M of the Internal Revenue Code of 1986, as amended.

2025 Capital Gains Distribution

On December 10, 2025, the Polaris Global Value Fund ("Fund") reported long-term capital gains of \$1.23628 per share to shareholders of record as of December 9, 2025. No short-term capital gains were reported. Distributions were payable on December 11, 2025. Any distributions declared are made pursuant to Subchapter M of the Internal Revenue Code of 1986, as amended.