Manulife Global Fund (the "Company")

(a Luxembourg-domiciled open-ended investment company)

ADDITIONAL INFORMATION FOR INVESTORS IN IRELAND

DECEMBER 2022

Information contained herein is selective, containing specific information in relation to the Company. This document (the **"Irish Country Supplement") forms part of and should be read in conjunction with the Prospectus for the Company dated December 2022 (and any Addenda or Supplements thereto) (together the "Prospectus"). This document is for distribution in Ireland only.**

Words and expressions defined in the Prospectus shall, unless the context otherwise requires, have the same meaning when used herein.

REGISTRATION AND SUPERVISION

The Company has notified the Irish Regulatory Authority (the "**Central Bank of Ireland**") of its intention to offer shares of the Company for sale to the public in Ireland (the "**Shares**"). The following sub-fund of the Company is authorised for marketing in Ireland:

1. Emerging Markets Equity Fund (the **"Sub-Fund"**)

FACILITIES TO INVESTORS IN IRELAND

In accordance with the EU Directive 2019/1160, Article 92, Manulife Investment Management (Ireland) Limited ("**Manulife**") provides facilities to investors in Ireland.

The contact details of Manulife are:

Manulife Investment Management (Ireland) Limited
2/F, 5 Earlsfort Terrace
Dublin 2 D02 CK83
Ireland

GENERAL

Manulife holds available any additional information that may be made available to investors at the registered office of the Company.

Manulife provides investors with information relevant to the tasks that Manulife performs in a durable medium.

SUBSCRIPTION, REPURCHASE AND REDEMPTION ORDERS AND PAYMENTS TO INVESTORS IN IRELAND

Investors may contact Manulife to request information on how subscription, repurchase and redemption orders can be made and how repurchase and redemption proceeds are paid. Investors in Ireland can submit their subscription, repurchase and redemption orders relating to the shares of the Sub-Fund that is registered in Ireland to Citibank Europe plc, Luxembourg Branch (the "**Administrator**"). All payments to investors, including redemption proceeds, potential distributions and other payments, may, upon request, be paid through the Administrator.

DOCUMENTS AVAILABLE FOR INSPECTION

The following documents are available for inspection free of charge during normal business hours on weekdays (Saturdays and public holidays excepted) at the registered office of the Company and Manulife:

- the Articles of Incorporation (as amended);
- the Prospectus (as amended and supplemented);
- the relevant Key Investor Information Documents;
- the Annual and Semi-Annual Reports.

PUBLICATIONS

The most-up-to-date Net Asset Value per Share of the Sub-Funds will be published daily on www.manulifeglobalfund.com and are also available free of charge from the registered of the Company during normal business hours.

NOTICES TO SHAREHOLDERS

Any notices to Shareholders will be available free of charge from Manulife.

COMPLAINTS

Information regarding the Company's complaints procedure is available to investors free of charge and upon request from the Manulife. Investors may also file complaints about the Company with Manulife.

DISTRIBUTION

Shares of the Sub-Fund will be distributed through licensed banks and licensed investment firms.

TAXATION IN IRELAND OF IRISH INVESTORS

The following is a summary of certain Irish tax consequences of the purchase, ownership and disposal of Shares in the Sub-Fund. The summary does not purport to be a comprehensive description of all the Irish tax considerations that may be relevant to a decision to purchase, own or dispose of the Shares. The summary relates only to the position of Irish resident persons who are the absolute beneficial owners of the Shares.

The summary is based on Irish tax laws and the practice of the Irish Revenue Commissioners as in effect on the date of this Addendum (which are subject to prospective or retroactive change). Shareholders and prospective Shareholders should consult with their own advisors as to the Irish or other tax consequences of the purchase, ownership and disposal of the Shares in the light of their particular circumstances.

Any references to "Ireland" mean the Republic of Ireland.

The attention of Irish resident or ordinarily resident Shareholders is also drawn generally to the "DISTRIBUTIONS AND TAXATION" section in the Prospectus. In addition, such Shareholders should consult with their own professional advisors in respect of consequences of the implementation of the Common Reporting Standard (CRS) in Luxembourg.

Offshore Fund

The Sub-Fund is intended to be managed and controlled so that it is not treated as resident in Ireland for Irish tax purposes. Accordingly, provided the Sub-Fund does not carry on a trade in Ireland through a branch or agency, the Sub-Fund will not be subject to Irish tax on its income and gains other than on certain Irish source income and gains.

Shares in the Sub-Fund should constitute a "material interest in an offshore fund" for Irish tax purposes under Section 743, Taxes Consolidation Act 1997 ("TCA 1997"). An interest in an offshore fund will be a material interest if, at the time the person acquired it, it would be reasonable to consider that at some time during the next 7 years that person would be able to realise the value of the interest, either by way of transfer, surrender or in any other manner. On the basis that the Sub-Fund is authorised by the Luxembourg supervisory authority as a UCITS, the taxation treatment of Irish resident Shareholders is determined by the rules outlined in Chapter 4, Part 27, TCA 1997.

Any Irish resident or ordinarily resident person who acquires Shares in the Sub-Fund will be obliged to deliver a tax return to the Irish Revenue Commissioners which must include:

(a) the name and address of the Sub-Fund;

(b) a description of Shares acquired (including the cost of the Shares to the Shareholder); and

(c) the name and address of the person through whom the Shares were acquired.

Where Shares in an offshore fund, such as the Sub-Fund, are acquired through an Irish resident intermediary, that intermediary must also make an annual return to the Irish Revenue Commissioners providing details of the Irish resident Shareholders and payments made by them. Where an Irish Shareholder fails to provide the relevant details or provides incorrect details to the intermediary in order to enable them to complete the return they may be liable to a penalty.

Shareholders are required to account directly to the Irish Revenue Commissioners for any taxes which may become due, as outlined below, on a self-assessment basis.

Dividends and other Distributions

Shareholders who are resident or ordinarily resident in Ireland for Irish tax purposes will be liable to Irish tax on dividends and distributions paid by the Sub-Fund under the rules as outlined in Chapter 4, Part 27, TCA 1997.

Where the Shareholder is not a company, the rate of Irish income tax on such dividends or other distributions will be 41%. Universal Social Charge and Pay Related Social Insurance do not apply to any payment, dividend or other distribution paid by the Sub-Fund.

Where the Shareholder is a company and the dividends or other distributions are not trading receipts of the company, the rate of Irish corporation tax on such dividends or other distributions will be 25%. Where the dividends or other distributions are trading receipts of a company, the rate of Irish corporation tax on such dividends or other distributions will be 12.5%.

If a payment, dividend or other distribution is paid by the Sub-Fund on the disposal by a Shareholder of their Shares, then such payment will be taxed in the manner described below under the heading 'Redemptions and Disposals'.

Shareholders resident or ordinarily resident in Ireland for tax purposes should be aware that under Chapter 1, Part 33, TCA 1997 they may be liable to Irish income tax in respect of undistributed income or profits of the Sub-Fund. Briefly, these anti-avoidance provisions are aimed at transactions where income becomes payable to persons (including companies) resident or domiciled outside of Ireland in order to avoid Irish income tax.

Redemptions and Disposals

Any gain arising to an Irish resident or ordinarily resident Shareholder (whether individual or corporate Shareholder) on a redemption or other disposal of Shares will be charged to Irish income tax or corporation tax, and not to Irish capital gains tax or corporation tax on chargeable gains.

Where the Shareholder is not a company, the rate of Irish income tax on such gain will be 41%. Universal Social Charge and Pay Related Social Insurance do not apply to any gain arising on redemption or other disposal of Shares in the Sub-Fund.

Where the Shareholder is a company and the gain is not a trading receipt of the company, the rate of Irish corporation tax on such gain will be 25%. Where the gain is a trading receipt of a company, the rate of Irish corporation tax will be 12.5%.

If Shares are not denominated in Euro, a Shareholder may be liable (on a self-assessment basis) to Irish capital gains taxation, currently at the rate of 33%, on any currency gain arising on the redemption or other disposal of the Shares.

Shareholders resident, or ordinarily resident, and domiciled in Ireland should be aware that the provisions of Section 590, TCA 1997 may be relevant where the Shareholder holds 5% or more of the Shares in the Sub-Fund and the Sub-Fund is controlled in such a way as to be regarded as a 'close' company for Irish

taxation purposes. Briefly, these provisions may result in chargeable gains accruing to the Sub-Fund being attributed directly to such Irish Shareholders.

Where any computation on redemption or other disposal (including an eighth year deemed disposal as outlined below) would produce a loss, the gain shall be treated as nil and no loss shall be treated as occurring on such disposal.

Deemed Disposals

If an Irish resident or ordinarily resident Shareholder holds Shares for a period in excess of eight years, the Shareholder will be deemed to dispose of those Shares on the eighth anniversary of their acquisition. The Shareholder will also be deemed to have immediately reacquired their Shares at market value. If the deemed disposal results in a gain, the Shareholder will be subject to Irish tax on that gain in the manner described above under the heading 'Redemptions and Disposals'. If the Shareholder continues to hold the Shares, a deemed disposal and reacquisition at market value will reoccur after each subsequent eight year period.

When the Shares are ultimately redeemed or otherwise disposed of by the Shareholder, the Shareholder may be entitled to a repayment of tax from the Irish Revenue Commissioners if (and to the extent that) the total Irish tax paid by the Shareholder on deemed disposals is greater than the Irish tax (if any) that would be due by the Shareholder on the actual redemption or disposal of the Shares had such deemed disposals not previously been imposed.

A Shareholder will also be deemed to have disposed of and immediately reacquired their Shares before the death of that Shareholder.

Non-Irish Domiciled Shareholders

Irish resident individuals holding Shares who are not domiciled in Ireland may be able to claim the remittance basis of taxation in respect of income and gains arising in respect of the Shares.

Personal Portfolio Investment Undertakings

Shareholders resident or ordinarily resident in Ireland for tax purposes, but not being a company, should be aware that special tax rules apply to Shareholders who hold Shares in offshore funds which are regarded as a Personal Portfolio Investment Undertaking ("PPIU") within the meaning of Section 739BA, TCA 1997. Briefly, an offshore fund may be regarded as a PPIU for a specific Shareholder where the Shareholder has either direct or indirect influence over the selection of assets held by the offshore fund. Specific exemptions apply to funds which are widely marketed to the public and the intended asset investments have been outlined in the fund's promotional and marketing material.

Where the Sub-Fund is regarded as a PPIU for a Shareholder the applicable tax rate on income and gains is currently 60%. However, if the income or gains are not correctly included in the appropriate Irish tax return of the Shareholder, the rate of Irish income tax will be 80%.

Irish encashment tax

In certain circumstances, Irish encashment tax may be required to be withheld at the standard rate of income tax (currently 20%) from any dividends or distributions paid in respect of Shares where such dividends or distributions are collected by a person in Ireland on behalf of any Shareholder.

Stamp duty

No Irish stamp duty will arise on a transfer of the Shares.

Irish Taxation Definitions

"Residence — Individual" means that an individual will be regarded as being resident in Ireland for a tax year if s/he:

- spends 183 days or more in Ireland in that tax year; or
- has a combined presence of 280 days in Ireland, taking into account the number of days spent in Ireland in that year together with the number of days spent in Ireland in the preceding year.

Presence in a tax year by an individual of not more than 30 days in Ireland will not be reckoned for the purpose of applying the two-year test. An individual is treated as present in Ireland for a day if that individual is personally present in Ireland at any time during that day.

"Ordinary Residence — Individual" means "ordinary resident" as distinct from "resident" in relation to a person's normal pattern of life and denotes residence in a place with some degree of continuity. An individual who has been resident in Ireland for three consecutive tax years becomes ordinarily resident with effect from the commencement of the fourth tax year. For example, an individual who is resident in Ireland for the tax years:

- 1 January 2017 to 31 December 2017;
- 1 January 2018 to 31 December 2018; and
- 1 January 2019 to 31 December 2019;

will become ordinarily resident with effect from 1 January 2020.

An individual who has been ordinarily resident in Ireland ceases to be ordinarily resident at the end of the third consecutive tax year in which s/he is not resident. Thus, an individual who is resident and ordinarily resident in Ireland in 2019 and departs from Ireland in that year will remain ordinarily resident up to the end of the tax year 1 January 2020 to 31 December 2020.

"Residence — Company" means that a company which has its central management and control in Ireland is resident in Ireland irrespective of where it is incorporated. A company incorporated prior to 1 January 2015 which does not have its central management and control in Ireland but which is incorporated in Ireland is resident in Ireland except where:

- the company or a related company carries on a trade in Ireland, and either the company is ultimately controlled by persons resident in EU Member States or countries with which Ireland has a double taxation treaty, or the principal class of shares of the company or a related company are substantially and regularly traded on one or more than one recognised Stock Exchange in the EU or in a tax treaty country, or
- the company is regarded as not resident in Ireland under a double taxation treaty between Ireland and another country.

A company which was incorporated after 1 January 2015, or after 31 December 2020 a company incorporated at any time, which does not have its central management and control in Ireland but which is incorporated in Ireland is automatically regarded as resident in Ireland except where the company is regarded as not resident in Ireland under a double taxation treaty between Ireland and another country.

It should be noted that the determination of a company's residence for tax purposes can be complex in certain cases and declarants are referred to the specific legislative provisions which are contained in Section 23A TCA.