Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name **GUARDIAN INVESTMENT GRADE CORPORATE BOND FUND FOREIGNUS** 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact JOHN McDIARMID (416) 364-8341 JMCDIARMID@GUARDIANCAPITAL.COM 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 199 BAY ST. #3100 TORONTO, ON M5L 1E8 9 Classification and description 8 Date of action PAID A "RETURN OF CAPITAL" DISTRIBUTION **SEE BELOW** 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2021 TAXABLE YEAR Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS: Series A 0.000000000 PER UNIT, Series F 0.0.000000000 PER UNIT, Series I 0.0024714176 PER UNIT Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► N/A

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC SECTION 301(c)(2), 312 AND 316 18 Can any resulting loss be recognized? ► N/A	
IRC SECTION 301(c)(2), 312 AND 316	
18 Can any resulting loss be recognized? ► N/A	
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18 Can any resulting loss be recognized? ► N/A	
18 Can any resulting loss be recognized? ► N/A	
To Can any resulting less so resegnized. P	
Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my k	nowledge and
belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	J
Sign 1	
Here Signature ▶ Elly try Date ▶ 3/22/2022	
Print your name ► Eddy Fung Title ► Vice President	
Paid Print/Type preparer's name Preparer's signature Date 3/21/2022 Self-employed self-employed page 1	
Preparer GREGORY FAPINO	1452981
Ose Office The Control of the Contro	3400000
Firm's address ► 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2 Phone no. (416) Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054	0189320 863-1133

Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	Issuer						
1 Issuer's name					2 Issuer's employer identification number (EIN)		
GUARDIAN FIXED INCOM	E SELECT FUND				FOREIGNUS		
3 Name of contact for additional information 4 Telephone No. of contact				5 Email address of contact			
JOHN McDIARMID (416) 364-8341 6 Number and street (or P.O. box if mail is not delivered to street address) of contact					JMCDIARMID@GUARDIANCAPITAL.COM		
6 Number and street (or F	P.O. box if mail is not	delivered to	street address) of contact	t	7 City, town, or post office, state, and ZIP code of contact		
199 BAY ST. #3100					TORONTO, ON M5L 1E8		
8 Date of action		9 Clas	sification and description				
SEE BELOW	SEE BELOW PAID A "RETURN OF CAPITAL" DISTRIBUTION						
10 CUSIP number	11 Serial number	s)	12 Ticker symbol		13 Account number(s)		
N/A	N/A		N/A		N/A		
					ck of form for additional questions.		
				-	inst which shareholders' ownership is measured for		
the action ► RETUR	N OF CAPITAL AS	PART OF DIS	STRIBUTIONS THAT OCC	CURRED	THROUGHOUT THE 2021 TAXABLE YEAR		
share or as a percent	age of old basis			ecurity in tl	he hands of a U.S. taxpayer as an adjustment per		
THE ADJUSTMENT TO A I							
Series W 0.00000000 PEF	R UNIT, Series I 0.07	15989308 PE	ER UNIT				
Describe the calculativaluation dates ► N/A		pasis and the	data that supports the ca	alculation,	such as the market values of securities and the		
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Part		Organizational Action (continued)			
		applicable Internal Revenue Code section(s) and subse	ction(s) upon which the tax t	reatment is based	·
IRC SE	CTIO	I 301(c)(2), 312 AND 316			
18 (Can an	resulting loss be recognized? ► N/A			
19 F	Provide	any other information necessary to implement the adju	stment, such as the reportat	ole tax vear ► N/A	
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	_				
		r penalties of perjury, I declare that I have examined this retur, it is true, correct, and complete. Declaration of preparer (other			
Sign		, , ,	,		
Here	Cian	iture 🕨 Edif Inf		3/22/2022 Date ►	
	Signa	mure		Date -	
_	Print	your name ▶ Eddy Fung		Title ► Vice Preside	nt
Paid		Print/Type preparer's name Preparer's sig	nature Car Poplar	Date 2/21/2022	Check ✓ if PTIN
Prep	arer	GREGORY PAPINKO	, ,	3/21/2022	self-employed P01452981
Use		Firm's name PRICEWATERHOUSECOOPERS L			Firm's EIN ▶ 98-0189320
	•	Firm's address ► 18 YORK STREET, SUITE 2600, TO			Phone no. (416) 863-1133
sena F	orm 88	37 (including accompanying statements) to: Departmer	it of the Treasury, Internal Re	evenue Service, Ugo	J U II, U I 04∠U I-UU54

Department of the Treasury

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▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name **GUARDIAN DIRECTED EQUITY PATH PORTFOLIO FOREIGNUS** 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact JOHN McDIARMID (416) 364-8341 JMCDIARMID@GUARDIANCAPITAL.COM 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 199 BAY ST. #3100 TORONTO, ON M5L 1E8 9 Classification and description 8 Date of action PAID A "RETURN OF CAPITAL" DISTRIBUTION **SEE BELOW** 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2021 TAXABLE YEAR Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS: Series A 0.2815085380 PER UNIT, Series F 0.2943348449 PER UNIT, Series I 0.2964957125 PER UNIT Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► N/A

Part		Organizational Action (continued)	
		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based	·
IRC SE	CTION	N 301(c)(2), 312 AND 316	
-			
18 C	an any	resulting loss be recognized? ► N/A	
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19 P	rovide	any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A	
		r penalties of perjury, I declare that I have examined this return, including accompanying schedules and statemen f, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which pre	
Sign			
Here	Signs	ature ► Eddy Log Date ►	
		Eddy Fung Vice Dreside	nt
	Print	Print/Tune preparation and Proparation signature	DTINI
Paid		GREGORY PAPINKO 3/21/2022	Check / if self-employed P01452981
Prepa		Firm's name PRICEWATERHOUSECOOPERS LLP	Firm's EIN ▶ 98-0189320
Use (JNIY	Firm's address ► 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2	Phone no. (416) 863-1133
Send F	orm 89	937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, O	

Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name **GUARDIAN CORE BOND FUND FOREIGNUS** 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact JOHN McDIARMID (416) 364-8341 JMCDIARMID@GUARDIANCAPITAL.COM 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 199 BAY ST. #3100 TORONTO, ON M5L 1E8 9 Classification and description 8 Date of action PAID A "RETURN OF CAPITAL" DISTRIBUTION **SEE BELOW** 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2021 TAXABLE YEAR Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS: Series A 0.0134011159 PER UNIT, Series F 0.0555407245 PER UNIT, Series I 0.0956414459 PER UNIT Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► N/A

Part	I (Organizational Action (continued)			
		applicable Internal Revenue Code section(s) and sub	section(s) upon which the tax	treatment is based >	•
IRC SE	CTION	301(c)(2), 312 AND 316			
18 C	an any	resulting loss be recognized? ► N/A			
19 P	rovide	any other information necessary to implement the ac	justment, such as the reporta	ıble tax year ▶ <u>N/A</u>	
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	Unde	r penalties of perjury, I declare that I have examined this ret	curn, including accompanying sch	nedules and statements.	and to the best of my knowledge and
		it is true, correct, and complete. Declaration of preparer (otl			
Sign					
Here	Signa	ture ► <u>CM</u> Inf		Date ► 3/22/2022	
		Eddy Fung		Was Dussi Jam	
	Print	/our name ► Print/Type preparer's name Preparer's	signature	Title ► Vice Presiden Date	DTIN
Paid		GREGORY PAPINKO	signature Car Popular	3/21/2022	Check if self-employed P11N P01452981
Prepa		Firm's name PRICEWATERHOUSECOOPERS	LIP		Firm's EIN ▶ 98-0189320
Use (חוע	Firm's address 18 YORK STREET, SUITE 2600, 1		DA, M5J 0B2	Phone no. (416) 863-1133
Send Fo	orm 89	37 (including accompanying statements) to: Departm			