## (December 2017 Department of the Treasury

#### **Report of Organizational Actions Affecting Basis of Securities**

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name **GUARDIAN EMERGING MARKETS EQUITY FUND FOREIGNUS** 3 Name of contact for additional information 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 TORONTO, ON M5L 1E8 199 BAY ST. #3100 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) Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 2022 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 0.0000000000 PER UNIT, Series F 0.0010115871 PER UNIT, Series I 0.0000000000 PER UNIT, Series U 0.2474070106 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

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		applicable Internal Revenue Code sectio	n(s) and subsection(s) upon which	tne tax treatment is	based <b>•</b>	W	
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19 P	Provide	any other information necessary to imple	ement the adjustment, such as the i	reportable tax year	► <u>N/A</u>		
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		your name► Eddy Fung				Б	
	Print		Preparer's signature	Title ► Date	Vice	Presiden	
Paid		Print/Type preparer's name	Preparer's signature	April 11,	2023	Check 🗹 if self-employed	PTIN
Prep		GREGORY PAPINKO	COODEDS I I D	<u>,                                     </u>			P01452981
Use (	Only	Firm's name ► PRICEWATERHOUSE  Firm's address ► 18 YORK STREET, SI		CANADA MELOS	12	Firm's EIN ▶ Phone no.	98-0189320 (416) 863-1133

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I F	Reporting	ssuer		·	<u>!</u>	
1 Issuer's na					2 Issuer's employer identification number	EIN)
GUARDIAN FI	INDAMENTA	AL GLOBAL EQUITY	/ FUND		FOREIGNUS	
		ditional information		e No. of contact	5 Email address of contact	
JOHN McDIAF		201 16 111		(416) 364-8341	JMCDIARMID@GUARDIANCAPITAL.COM	
6 Number ar	na street (or F	2.O. box if mail is not	aeliverea to s	street address) of contact	<b>7</b> City, town, or post office, state, and ZIP code of c	ontact
199 BAY ST. #	£3100				TORONTO, ON M5L 1E8	
8 Date of ac			9 Class	sification and description	[101001107 0111102 120	
SEE BELOW		Ad Carial assessed		RETURN OF CAPITAL" D		
10 CUSIP nur	mper	11 Serial number(	(S)	12 Ticker symbol	13 Account number(s)	
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			ch additiona		See back of form for additional questions.	
					date against which shareholders' ownership is measured	for
the actio	n ► <u>RETUR</u>	N OF CAPITAL AS	PART OF DIS	TRIBUTIONS THAT OCCU	URRED THROUGHOUT THE 2022 TAXABLE YEAR	
		tive effect of the orga	anizational act	ion on the basis of the sec	curity in the hands of a U.S. taxpayer as an adjustment pe	r
THE ADJUST	MENT TO A L	JNITHOLDER'S CO	ST BASIS IS	AS FOLLOWS:		
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	e the calculation dates ► N/A	•	pasis and the	data that supports the calc	culation, such as the market values of securities and the	

Part		Organizational Action (continued)					
		applicable Internal Revenue Code section(	s) and subsection(s)	upon which the tax t	reatment is based >	V <u> </u>	_
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19 F	Provide	any other information necessary to implem	nent the adjustment,	such as the reportab	ole tax year ► N/A		
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		er penalties of perjury, I declare that I have exam f, it is true, correct, and complete. Declaration of					na
Sign		CILDANA					
Here	Sign	ature >			Date ► April	13, 2023	
	Joigin				7 (5111	10, 2020	_
	Print	<sub>your name</sub> ▶ Eddy Fung			Title ► Vice	President	
Paid		Print/Type preparer's name	Preparer's signature	Carliple	Date April 11, 2023	Check / if PTIN	
Prep	arer	GREGORY PAPINKO		- Ar	Αριίι 11, 2023	self-employed P01452981	_
Use		Firm's name ► PRICEWATERHOUSEC				Firm's EIN ▶ 98-0189320	_
0		Firm's address ► 18 YORK STREET, SUI				Phone no. (416) 863-1133	_
Sena F	orm 8	937 (including accompanying statements) to	<ul><li>υepartment of the</li></ul>	<u>: reasury, internal Re</u>	evenue Service, Ogo	ien, UT 842UT-0054	

## (December 2017) Department of the Treasury

#### **Report of Organizational Actions Affecting Basis of Securities**

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part Reporting Issuer 2 Issuer's employer identification number (EIN) ssuer'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 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 TORONTO, ON M5L 1E8 199 BAY ST. #3100 8 Date of action 9 Classification and description **SEE BELOW** PAID A "RETURN OF CAPITAL" DISTRIBUTION 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. 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 2022 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 0.0295774450 PER UNIT, Series F 0.0458374987 PER UNIT, Series I 0.0579043744 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	111	Organizatio	nal Action (continu	ied)					
		applicable Inte	rnal Revenue Code sec	ction(s) and subsection(s	s) upon which the tax	treatment	is based	•	
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18 (	Can any	resulting loss	be recognized? ► <u>N/A</u>	<u> </u>					
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19	Provide	any other infor	mation necessary to im	plement the adjustmen	t, such as the reportal	ole tax yea	ar ▶ <u>N/A</u>		
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Sign Here	Signa	ature •	15 day			Date ►	April	13, 2023	
		<del>2</del> )	Eddy Fung		*		\/iaa	Drooidest	
_		your name ►		Preparer's signature		Title ► Date	vice	President	
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Prep		GREGORY PA		INFOODERS : : T	, ,	April	. 1, 2023	self-employed	P01452981
Use	Only	Firm's name	► PRICEWATERHOL					Firm's EIN ▶	98-0189320
		I Firm's address	▶ 18 YORK STREET.	SUITE 2600, TORONT	O. ONTARIO, CANA	DA, M5J (	0B2	Phone no.	(416) 863-1133

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part Reporting	ssuer			•
1 Issuer's name				2 Issuer's employer identification number (EIN)
GUARDIAN FIXED INCOME	SELECT FUND			FOREIGNUS
3 Name of contact for add	ditional information	4 Telephon	e 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 s	street address) of contact	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 Class	sification and description	
SEE BELOW		PAID A "	RETURN OF CAPITAL" D	ISTRIBUTION
10 CUSIP number	11 Serial number(	s)	12 Ticker symbol	13 Account number(s)
N/A	N/A		N/A	N/A
Part   Organization	nal Action Attac	ch additional	statements if needed. S	See back of form for additional questions.
14 Describe the organiza	tional action and, if a	applicable, the	date of the action or the d	ate against which shareholders' ownership is measured for
the action ► RETUR	N OF CAPITAL AS	PART OF DIS	TRIBUTIONS THAT OCCU	JRRED THROUGHOUT THE 2022 TAXABLE YEAR
15 Describe the quantitat share or as a percentar		anizational act	ion on the basis of the secu	urity in the hands of a U.S. taxpayer as an adjustment per
THE ADJUSTMENT TO A L	INITHOLDER'S CO	ST BASIS IS	AS FOLLOWS:	
Series A 0.2213333766 PEI	R UNIT, Series I 0.20	066138983 PI	ER UNIT, Series F 2.22172	81277 PER UNIT
16 Describe the calculation valuation dates ► N/A		pasis and the	data that supports the calc	ulation, such as the market values of securities and the

Form 893		•						Page <b>2</b>
Part		Organizational Action (continued	)					
		applicable Internal Revenue Code sectio	n(s) and subsection(s) u	oon which the tax to	reatment	is based	V/	
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<b>19</b> Pr	rovide	any other information necessary to imple	ement the adjustment, so	uch as the reportab	le tax vea	ar ► N/A		
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		r penalties of perjury, I declare that I have exa						
	belief	, it is true, correct, and complete. Declaration of	of preparer (other than office	er) is based on all infor	mation of	which prep	arer has any knov	vledge.
Sign		ture D Edd Ing				Anril	12 2022	
Here	Signa	iture >		<del></del>	Date ►	April	13, 2023	
	_	Eddy Fung			_	Vice F	President	
	Print	your name ► Lady 1 arrig  Print/Type preparer's name	Preparer's signature		Title ► Date		ř	PTIN
Paid			. ropardi d digriature	Carliple		11, 2023	Check  if self-employed	
Prepa		GREGORY PAPINKO  Firm's name ► PRICEWATERHOUSE	COOPERSILE		1 .40111	.,	Firm's EIN ▶	P01452981 98-0189320
Use C	חוע	Firm's name ► PRICEWATERHOUSE Firm's address ► 18 YORK STREET, SI		ONTARIO. CANAC	)A. M5 I (	DB2	Phone no.	(416) 863-1133
Send Fo	orm 89	37 (including accompanying statements)						

## (December 2017 Department of the Treasury

#### **Report of Organizational Actions Affecting Basis of Securities**

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part Reporting Issuer 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 TORONTO, ON M5L 1E8 199 BAY ST. #3100 9 Classification and description 8 Date of action **SEE BELOW** PAID A "RETURN OF CAPITAL" DISTRIBUTION 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. 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 2022 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 0.3148282423 PER UNIT, Series F 0.3240253759 PER UNIT, Series I 0.3349676432 PER UNIT, Series U 1.3715024498 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

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		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tr	eatment is	s based ▶	- v <u>-</u>	
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		r penalties of perjury, I declare that I have examined this return, including accompanying scheon, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all inform				
٠.	Dellei	, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information	mation of w	nich prepa	arer rias arry kno	wieage.
Sign		GIANAND				
Here	Signa	iture •	Date ►	_April	13, 2023	
				•		
	Print	your name ► Eddy Fung	Title ►	Vice	Presider	
Paid		Print/Type preparer's name Preparer's signature	Date		Check 🗸 if	PTIN
	arer	GREGORY PAPINKO	April 11	, 2023	self-employed	P01452981
	Only	Firm's name PRICEWATERHOUSECOOPERS LLP			Firm's EIN ▶	98-0189320
	y	Firm's address ▶ 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANAD	A, M5J 0E	32	Phone no.	(416) 863-1133

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part   Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
GUARDIAN US EQUITY AL	L CAP GROWTH F	JND		FOREIGNUS
3 Name of contact for add	ditional information	4 Telephon	e 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 s	street address) of contact	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 Class	ification and description	
SEE BELOW		PAID A "	RETURN OF CAPITAL" D	ISTRIBUTION
10 CUSIP number	11 Serial number(	s)	12 Ticker symbol	13 Account number(s)
N/A	N/A		N/A	N/A
		ch additional	statements if needed.	See back of form for additional questions.
14 Describe the organization	tional action and, if a	pplicable, the	date of the action or the d	late against which shareholders' ownership is measured for
				URRED THROUGHOUT THE 2022 TAXABLE YEAR
15 Describe the quantitat share or as a percenta		ınizational act	ion on the basis of the sec	urity in the hands of a U.S. taxpayer as an adjustment per
THE ADJUSTMENT TO A L	INITHOLDER'S COS	ST BASIS IS	AS FOLLOWS:	
Series I 0.000000000 PEF	R UNIT, Series U 3.9	312717631 P	ER UNIT	
16 Describe the calculation valuation dates ► N/A		pasis and the	data that supports the calc	ulation, such as the market values of securities and the
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Part		Organizational Action (continued)				
		applicable Internal Revenue Code section(s)	and subsection(s) u	upon which the tax ti	reatment is based >	V
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		r penalties of perjury, I declare that I have examine				
	belief	, it is true, correct, and complete. Declaration of pro	eparer (other than offic	cer) is based on all infor	mation of which prepa	irer has any knowledge.
Sign		GINANO				10.0000
Here	Signa	iture >			Date ► April	13, 2023
		Eddy Funa			\/ioo	President
	Print	your name ► Eddy Fung Print/Type preparer's name	reparer's signature	. 0	Title ► VICE	LOTIN
Paid		GREGORY PAPINKO	, 2ga.a.	Carliple	April 11, 2023	Check if self-employed P11N P01452981
Prepa		Firm's name PRICEWATERHOUSECO	OPERSILP		1	Firm's EIN ▶ 98-0189320
Use C	nly	Firm's address ► 18 YORK STREET, SUITE		ONTARIO. CANAD	OA, M5J 0B2	Phone no. (416) 863-1133
Send Fo	orm 89	37 (including accompanying statements) to:				

## (December 2017) Department of the Treasury

#### **Report of Organizational Actions Affecting Basis of Securities**

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) ssuer's name **GUARDIAN U.S. EQUITY SELECT FUND FOREIGNUS** 3 Name of contact for additional information 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 TORONTO, ON M5L 1E8 199 BAY ST. #3100 8 Date of action 9 Classification and description **SEE BELOW** PAID A "RETURN OF CAPITAL" DISTRIBUTION 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. 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 2022 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 I 0.0000000000 PER UNIT, Series U 0.0040956608 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		Organizatio	onal Action (continued	)					
			ernal Revenue Code section	n(s) and subsection(s)	upon which the tax t	reatment	is based ▶	V	
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19 I	Provide	any other info	ormation necessary to imple	ement the adjustment,	such as the reportab	le tax ye	ar ▶ <u>N/A</u>		
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пеге	Signa	ature 🟲	0 0			Date ►	April 1	3, 2023	-
			Eddy Fung			<b>T</b>	\/ico F	President	
_	-	your name ► Print/Type pre		Preparer's signature	- 0	Title ► Date	vice F		PTIN
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Prep		GREGORY P		COOPERSILE		L .		Firm's EIN ▶	P01452981 98-0189320
use	Only	y Firm's name ► PRICEWATERHOUSECOOPERS LLP  Firm's address ► 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANAD					0B2	Phone no.	(416) 863-1133

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

## Form **8937**(December 2017) Department of the Treasury

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Internal Revenue Service			See separate instructions	•
Part Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
13 FIXED INCOME FUND				FOREIGNUS
3 Name of contact for add	ditional information	4 Telephor	ne No. of contact	5 Email address of contact
JOHN McDIARMID			(416) 364-8341	JMCDIARMID@GUARDIANCAPITAL.COM
6 Number and street (or F	P.O. box if mail is not	delivered to		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		PAID A	"RETURN OF CAPITAL" DI	ISTRIBUTION
10 CUSIP number	11 Serial number(s		12 Ticker symbol	13 Account number(s)
N/A	N/A		N/A	N/A
Part II Organization	onal Action Attac	h additiona	I statements if needed. S	See back of form for additional questions.
14 Describe the organiza	tional action and, if a	oplicable, the	e date of the action or the da	ate against which shareholders' ownership is measured for
the action ► <u>RETUR</u>	N OF CAPITAL AS P	ART OF DIS	STRIBUTIONS THAT OCCL	JRRED THROUGHOUT THE 2022 TAXABLE YEAR
15 Describe the quantitat share or as a percenta		nizational ac	tion on the basis of the secu	urity in the hands of a U.S. taxpayer as an adjustment per
THE ADJUSTMENT TO A L	JNITHOLDER'S COS	T BASIS IS	AS FOLLOWS:	
Series A 0.000000000 PEI	R UNIT, Series O 0.1	302656146 I	PER UNIT	
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16 Describe the calculation valuation dates ► N/A		asis and the	data that supports the calcu	ulation, such as the market values of securities and the

Pan	<u> </u>	Organizational Action (continue	ea)			
17 Lis	st the	applicable Internal Revenue Code sect	ion(s) and subsection(s) u	ipon which the tax t	reatment is based ▶	• W
IRC SEC	CTION	301(c)(2), 312 AND 316				:
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49 0		resulting loss be recognized? ► N/A				
18 Ca	an any	resulting loss be recognized:				
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<b>19</b> Pr	rovide	any other information necessary to imp	lement the adjustment, s	such as the reportab	le tax year ▶ <u>N/A</u> _	
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		r penalties of perjury, I declare that I have e it is true, correct, and complete. Declaration				
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Sign Here		Elsh Ing			Δ	:1.40, 0000
11010	Signa	ture -			Date ► Apr	il 13, 2023
	Print :	our name ► Eddy Fung			Title ► Vice	e President
	r Fillic)	Print/Type preparer's name	Preparer's signature	- D: +	Date	DTIM
Paid		GREGORY PAPINKO		Carliple	April 11, 2023	Check if self-employed P11N P01452981
Prepa		Firm's name PRICEWATERHOUS	SECOOPERS LLP		Ł	Firm's EIN ▶ 98-0189320
Use C	חואי	Firm's address ► 18 YORK STREET,		ONTARIO CANAL	A. M5J 0B2	Phone no. (416) 863-1133
Send Fo	orm 89	37 (including accompanying statement				

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I	Reporting I	lssuer		·	-
1 Issuer's			2 Issuer's employer identification number (EIN		
GUARDIAN	N CORE BOND F	FUND			FOREIGNUS
		ditional information	4 Telephon	e No. of contact	5 Email address of contact
JOHN McD		20 1 16 111 1		(416) 364-8341	JMCDIARMID@GUARDIANCAPITAL.COM
6 Numbe	er and street (or F	O. box it mail is not	aeliverea to s	street address) of contact	7 City, town, or post office, state, and ZIP code of conta
199 BAY S	T. #3100		TORONTO, ON M5L 1E8		
8 Date of					
SEE BELO 10 CUSIP		11 Serial number		RETURN OF CAPITAL" DI 12 Ticker symbol	ISTRIBUTION 13 Account number(s)
IU COSIP	number	Serial number	(8)	12 Hicker Symbol	Account number(s)
	N/A	N/A		N/A	N/A
Part II	Organizatio	onal Action Atta		statements if needed. S	See back of form for additional questions.
					ate against which shareholders' ownership is measured for
the a	ction ► <u>RETUR</u>	N OF CAPITAL AS	PART OF DIS	TRIBUTIONS THAT OCCU	JRRED THROUGHOUT THE 2022 TAXABLE YEAR
		tive effect of the orga age of old basis ►	anizational act	ion on the basis of the secu	urity in the hands of a U.S. taxpayer as an adjustment per
THE ADJU	STMENT TO A U	JNITHOLDER'S CO	ST BASIS IS	AS FOLLOWS:	
Series A 0.	.0374349024 PEI	R UNIT, Series F 0.0	0419979801 P	ER UNIT, Series I 0.05720	986419 PER UNIT
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	ribe the calculation tion dates ► N/A		pasis and the	data that supports the calcu	ulation, such as the market values of securities and the

Part		Organizationa	al Action (continued)					
		applicable Interna	al Revenue Code section	n(s) and subsection(s)	upon which the tax t	reatment is based ▶	• W	
IRC SE	ECTION	I 301(c)(2), 312 A	ND 316					
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18 (	Can any	resulting loss be	e recognized? ► N/A	<del> </del>				
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<b>19</b>	Provide	any other informa	ation necessary to impler	ment the adjustment,	such as the reportab	le tax year ▶ <u>N/A</u>		
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	Unde	r penalties of perjur , it is true, correct, a	ry, I declare that I have exar and complete. Declaration of	mined this return, includi f preparer (other than offi	ng accompanying sche cer) is based on all infor	dules and statements mation of which prepa	, and to the best arer has any knov	of my knowledge and vledge.
Sign Here	Signa	iture ▶	y try		April 13, 2023			
	Deint	vour name	Eddy Fung		Vice President			
		your name ► Print/Type prepare		Preparer's signature	- 0	Title ► VIC	ľ	PTIN
Paid		l		. 3	Carliple	April 11, 2023	Check 🗹 if self-employed	
Prep		GREGORY PAP	PRICEWATERHOUSE	COOPERS I I B		L	Firm's EIN ▶	P01452981 98-0189320
Use	Only		18 YORK STREET, SU		ONTARIO CAMAR	Δ M510B2	Phone no.	(416) 863-1133
					, JIII MINO CANAL			