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 I | ssuer | | | | | | |
|---|-------------------------|----------------|---------------------------------------|---------------|---|--|--|
| 1 Issuer's name | | | | | 2 Issuer's employer identification number (EIN) | | |
| | | | | | | | |
| GUARDIAN ULTRA-SHORT 3 Name of contact for add | | | as No. of contact | | FOREIGNUS 5 Email address of contact | | |
| 3 Name of Contact for add | ntional information | 4 releption | ne 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 | | 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 | | | | |
| 055 551 614 | | 5415.4 | | | T.O. | | |
| SEE BELOW 10 CUSIP number | 11 Serial number(| | "RETURN OF CAPITAL" 12 Ticker symbol | DISTRIBU | 13 Account number(s) | | |
| 10 Ooon namber | TT Genarmamber | 3) | 12 Hoker Symbol | | Account number(s) | | |
| N/A | N/A | | N/A | | N/A | | |
| | | h additiona | | l. See bac | ck of form for additional questions. | | |
| 14 Describe the organizat | tional action and, if a | pplicable, th | e date of the action or the | e date agai | inst which shareholders' ownership is measured for | | |
| the action ► RETURI | N OF CAPITAL AS | PART OF DIS | STRIBUTIONS THAT OCC | CURRED | THROUGHOUT THE 2023 TAXABLE YEAR | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 45 - Day 25 - 16 - 17 - 17 - 17 - 1 | | | Para and the basely of the case | | halanda (a H O I amana a a a Badana I | | |
| Describe the quantitat share or as a percenta | | ınızatıonaı ac | tion on the basis of the se | ecurity in ti | he hands of a U.S. taxpayer as an adjustment per | | |
| | _ | T DACIC IC | AC FOLLOWS. | | | | |
| THE ADJUSTMENT TO A U | | | | 10000000 F | PER UNIT, ETF Units 0.4885925032 PER UNIT | | |
| Series A 0.000000000 PER | R UNIT, Series F U.C | 100000000 F | PER UNIT, Series F0.0000 | 10000000 F | PER UNIT, ETF UTIIIS 0.4885925032 PER UNIT | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | asis and the | data that supports the cal | alculation, | such as the market values of securities and the | | |
| valuation dates ► N/A | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Part | Ц | Organizational Action (cor | ntinued) | | |
|--------------|--|--|--|---|--|
| 17 Li | st the | applicable Internal Revenue Code | e section(s) and subsection(s) u | pon which the tax treatment is based | d▶ |
| IRC SE | CTION | l 301(c)(2), 312 AND 316 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 18 C: | an any | resulting loss be recognized? ▶ | N/A | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 19 Pi | ovide | any other information necessary | to implement the adjustment, s | uch as the reportable tax year ► N/A | |
| | | , | , | · <u>-</u> | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Linda | r penalties of perium. I declare that I I | nave examined this return, including | a accompanying schedules and statemen | nts, and to the best of my knowledge and |
| | belief | i, it is true, correct, and complete. Decl | aration of preparer (other than office | er) is based on all information of which pr | eparer has any knowledge. |
| Sign | | | | | |
| Here | ٥. | | | 5.1.5 | |
| | Signa | ature ► | | Date ► | |
| | D | | | T91 > | |
| | Print | your name ► Print/Type preparer's name | Preparer's signature | Title ► Date | OL L D '/ PTIN |
| Paid | | . This type preparer a flattie | opaior o signaturo | Jaco | Check if self-employed |
| Prepa | | | | | |
| Use C | Only | Firm's name ► | | | Firm's EIN ▶ |
| | | Firm's address ▶ | | | Phone no. |
| Send Fo | end 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 Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

| Part I Reporting I | ssuer | | | | • | | |
|---|-------------------------|---------------|---|---------------|---|--|--|
| 1 Issuer's name | | | | | 2 Issuer's employer identification number (EIN) | | |
| | | | | | | | |
| 3 Name of contact for add | | | as No. of contact | | FOREIGNUS 5 Email address of contact | | |
| 3 Name of Contact for add | illional information | 4 Telephol | ne 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 | | | 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 | | | | |
| 055 551 614 | | 5.415.4 | | DIOTRIBI | TTION | | |
| SEE BELOW 10 CUSIP number | 11 Serial number(| | "RETURN OF CAPITAL" I 12 Ticker symbol | | 13 Account number(s) | | |
| 10 Ooon namber | TT Genarhamber | 3) | 12 Hoker Symbol | | Account Humber(3) | | |
| N/A | N/A | | N/A | | N/A | | |
| | | h additiona | | . See bac | k of form for additional questions. | | |
| 14 Describe the organizat | tional action and, if a | pplicable, th | e date of the action or the | date agai | nst which shareholders' ownership is measured for | | |
| the action ► RETURI | N OF CAPITAL AS I | PART OF DIS | STRIBUTIONS THAT OCC | CURRED ' | THROUGHOUT THE 2023 TAXABLE YEAR | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 45 - Day 25 - 16 - 17 - 17 - 17 - 1 | | | Carrier that have a filler as | 21 2 11 | and the standard of a 11 O. I and a second of a standard of a 11 O. I and a second of a standard of | | |
| Describe the quantitat share or as a percenta | | nizationai ac | tion on the basis of the sec | ecurity in tr | ne hands of a U.S. taxpayer as an adjustment per | | |
| | _ | T DACIC IC | AC FOLLOWS. | | | | |
| THE ADJUSTMENT TO A U | | | | 0147252 0 | PER UNIT, Series U 0.1590185394 PER UNIT | | |
| Series A 0.000000000 PER | R UNIT, Series F U.C | 3309030301 | PER UNIT, Series 10.0878 | 840/333 P | PER UNIT, Series 0 0.1590185394 PER UNIT | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | on of the change in b | asis and the | data that supports the cal- | lculation, s | such as the market values of securities and the | | |
| valuation dates ► N/A | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Part | Ц | Organizational Action (cor | ntinued) | | |
|--------------|--|--|--|---|--|
| 17 Li | st the | applicable Internal Revenue Code | e section(s) and subsection(s) u | pon which the tax treatment is based | d▶ |
| IRC SE | CTION | l 301(c)(2), 312 AND 316 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 18 C: | an any | resulting loss be recognized? ▶ | N/A | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 19 Pi | ovide | any other information necessary | to implement the adjustment, s | uch as the reportable tax year ► N/A | |
| | | , | , | · <u>-</u> | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Linda | r penalties of perium. I declare that I I | nave examined this return, including | a accompanying schedules and statemen | nts, and to the best of my knowledge and |
| | belief | i, it is true, correct, and complete. Decl | aration of preparer (other than office | er) is based on all information of which pr | eparer has any knowledge. |
| Sign | | | | | |
| Here | ٥. | | | 5.1.5 | |
| | Signa | ature ► | | Date ► | |
| | D | | | T91 > | |
| | Print | your name ► Print/Type preparer's name | Preparer's signature | Title ► Date | OL L D '/ PTIN |
| Paid | | . This type preparer a flattie | opaior o signaturo | Jaco | Check if self-employed |
| Prepa | | | | | |
| Use C | Only | Firm's name ► | | | Firm's EIN ▶ |
| | | Firm's address ▶ | | | Phone no. |
| Send Fo | end Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054 | | | | |

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 2023 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 0.2010745063 PER UNIT, Series F 0.2338807228 PER UNIT, Series I 0.2850558516 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 (con | tinued) | | |
|---|--------|--|---|-----------------------------------|--|
| 17 Li: | st the | applicable Internal Revenue Code | section(s) and subsection(s) upon when | hich the tax treatment is based I | • |
| IRC SE | CTION | I 301(c)(2), 312 AND 316 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| - | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 40 0 | | | 21/0 | | |
| 18 Ca | an any | resulting loss be recognized? ► | N/A | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 19 Pr | ovida | any other information necessary to | o implement the adjustment, such as | the reportable tay year N/A | |
| 19 11 | ovide | any other information necessary to | o implement the adjustment, such as | the reportable tax year VINA | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Unde | r penalties of periury. I declare that I h | ave examined this return, including accor | mpanying schedules and statements | s, and to the best of my knowledge and |
| | | | ration of preparer (other than officer) is ba | | |
| Sign | | | | | |
| Here | Ciana | dura N | | Data N | |
| | Signa | ature | | Date ► | |
| | | _ | | | |
| | Print | your name ► Print/Type preparer's name | Preparer's signature | Title ► Date | OL L D II PTIN |
| Paid | | - ппи туре preparer's пате | i iepaiei s signature | Date | Check I if |
| Prepa | arer | | | | self-employed |
| Use C | | Firm's name ► | | | Firm's EIN ▶ |
| | | Firm's address ► | | | Phone no. |
| Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054 | | | | den, UT 84201-0054 | |

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 FIXED INCOME SELECT FUND FOREIGNUS** 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact JOHN McDIARMID JMCDIARMID@GUARDIANCAPITAL.COM (416) 364-8341 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 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. 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 2023 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 0.1051800271 PER UNIT, Series F 0.1396481448 PER UNIT, Series I 0.1695326677 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 | П | Organizational Action (continued) | | | |
|---|---------|--|-------------------------------------|---------------------------------------|-------------------------------------|
| 17 L | ist the | applicable Internal Revenue Code section | n(s) and subsection(s) upon w | hich the tax treatment is based I | · |
| IRC SE | CTION | N 301(c)(2), 312 AND 316 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 18 C | an an | y resulting loss be recognized? ► N/A | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 19 P | rovide | any other information necessary to impler | ment the adjustment, such as | s the reportable tax year ▶ N/A | |
| | | | | <u></u> | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Unde | er penalties of perjury, I declare that I have exar | mined this return, including accor | mpanying schedules and statements | and to the best of my knowledge and |
| | belief | f, it is true, correct, and complete. Declaration of | preparer (other than officer) is ba | ased on all information of which prep | arer has any knowledge. |
| Sign | | | | | |
| Here | Signa | ature ▶ | | Date ▶ | |
| | | | | | |
| | Print | your name ► | Preparer's signature | Title ► Date | DTINI |
| Paid | | Print/Type preparer's name | reparer a signature | Date | Check if self-employed PTIN |
| Prep | | Firm's name ▶ | | | Firm's EIN ▶ |
| Use (| Unly | Firm's name | | | Phone no. |
| 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.

OMB No. 1545-0123

Internal Revenue Service Part I 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 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 **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. 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 2023 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 15 share or as a percentage of old basis ▶ THE ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS: Series A 0.0316431491 PER UNIT, Series F 0.0495353727 PER UNIT, Series I 0.0697017081 PER UNIT, Series U 0.0751332802 PER UNIT Unhedged ETF Units 0.0993458711 PER UNIT, ETF 0.1473354942 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 | Ц | Organizational Action (cor | ntinued) | | |
|--------------|--|--|--|---|--|
| 17 Li | st the | applicable Internal Revenue Code | e section(s) and subsection(s) u | pon which the tax treatment is based | d▶ |
| IRC SE | CTION | l 301(c)(2), 312 AND 316 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 18 C: | an any | resulting loss be recognized? ▶ | N/A | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 19 Pi | ovide | any other information necessary | to implement the adjustment, s | uch as the reportable tax year ► N/A | |
| | | , | , | · <u>-</u> | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Linda | r penalties of perjuny I declare that I I | nave examined this return, including | a accompanying schedules and statemen | nts, and to the best of my knowledge and |
| | belief | i, it is true, correct, and complete. Decl | aration of preparer (other than office | er) is based on all information of which pr | eparer has any knowledge. |
| Sign | | | | | |
| Here | ٥. | | | 5.1.5 | |
| | Signa | ature ► | | Date ► | |
| | D | | | T91 > | |
| | Print | your name ► Print/Type preparer's name | Preparer's signature | Title ► Date | OL L D '/ PTIN |
| Paid | | . This type preparer a flattie | opaior o signaturo | Jaco | Check if self-employed |
| Prepa | | | | | |
| Use C | Only | Firm's name ► | | | Firm's EIN ▶ |
| | | Firm's address ▶ | | | Phone no. |
| Send Fo | end 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.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name GUARDIAN ULTRA-SHORT U.S. T-BILL 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 199 BAY ST. #3100 TORONTO, ON M5L 1E8 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. 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 2023 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 15 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 0.0000000000 PER UNIT, Series I 0.0000000000 PER UNIT, ETF Units 1.1433888338 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 | Ц | Organizational Action (cor | ntinued) | | |
|--------------|--|--|--|---|--|
| 17 Li | st the | applicable Internal Revenue Code | e section(s) and subsection(s) u | pon which the tax treatment is based | d▶ |
| IRC SE | CTION | l 301(c)(2), 312 AND 316 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 18 C: | an any | resulting loss be recognized? ▶ | N/A | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 19 Pi | ovide | any other information necessary | to implement the adjustment, s | uch as the reportable tax year ► N/A | |
| | | , | , | · <u>-</u> | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Linda | r penalties of perjuny I declare that I I | nave examined this return, including | a accompanying schedules and statemen | nts, and to the best of my knowledge and |
| | belief | i, it is true, correct, and complete. Decl | aration of preparer (other than office | er) is based on all information of which pr | eparer has any knowledge. |
| Sign | | | | | |
| Here | ٥. | | | 5.1.5 | |
| | Signa | ature ► | | Date ► | |
| | D | | | T91 > | |
| | Print | your name ► Print/Type preparer's name | Preparer's signature | Title ► Date | OL L D '/ PTIN |
| Paid | | . This type preparer a flattie | opaior o signaturo | Jaco | Check if self-employed |
| Prepa | | | | | |
| Use C | Only | Firm's name ► | | | Firm's EIN ▶ |
| | | Firm's address ▶ | | | Phone no. |
| Send Fo | end 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.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name 13 FIXED INCOME FUND **FOREIGNUS** 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact JOHN McDIARMID JMCDIARMID@GUARDIANCAPITAL.COM (416) 364-8341 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 SEE BELOW PAID A "RETURN OF CAPITAL" DISTRIBUTION 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 2023 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 O 0.0515282807 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 | II | Organizational Action (continued) | | | , |
|-------------|---|---|--|---|--|
| 17 L | ist the | applicable Internal Revenue Code section | n(s) and subsection(s) upon whic | h the tax treatment is based I | • |
| | | N 301(c)(2), 312 AND 316 | ., | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 18 C | an an | y resulting loss be recognized? ► N/A | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 19 P | rovide | any other information necessary to imple | ment the adjustment, such as th | e reportable tax year ► N/A | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | T | | | | |
| | belief | er penalties of perjury, I declare that I have examents, it is true, correct, and complete. Declaration o | mined this return, including accompa f preparer (other than officer) is based | anying schedules and statements d on all information of which prep | , and to the best of my knowledge and arer has any knowledge. |
| Sign | | | | | |
| Here | Sign | ature ▶ | | Date ► | |
| | Signa | | | Date | |
| | Print | your name ▶ | | Title► | |
| Paid | , | Print/Type preparer's name | Preparer's signature | Date | Check if PTIN |
| Prepare | arer | | | | self-employed |
| Use (| | Firm's name ▶ | | | Firm's EIN ▶ |
| | | Firm's address ▶ | | | Phone no. |
| Send F | 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.

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 **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. 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 2023 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 15 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 0.0109040989 PER UNIT, Series I 0.0558879782 PER UNIT, ETF Units 0.0558879782 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 | Ц | Organizational Action (cor | tinued) | | |
|--------------|--|--|---|---|---------------------------------------|
| 17 Li | st the | applicable Internal Revenue Code | section(s) and subsection(s) up | on which the tax treatment is based | > |
| IRC SE | CTION | l 301(c)(2), 312 AND 316 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 18 C: | an any | resulting loss be recognized? ▶ | N/A | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 19 Pr | ovide | any other information necessary | o implement the adjustment, suc | ch as the reportable tax year ► N/A | |
| | | | | · | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Linde | r penalties of perjury I declare that I I | have examined this return, including | accompanying schedules and statement | s and to the best of my knowledge and |
| | belief | f, it is true, correct, and complete. Decl | aration of preparer (other than officer |) is based on all information of which prep | parer has any knowledge. |
| Sign | | | | | |
| Here | Ciana | tura N | | Data N | |
| | oigna | ature ► | | Date ▶ | |
| | Drint | vour name | | Ti+lo 🏲 | |
| | rint | your name ► Print/Type preparer's name | Preparer's signature | Title ► Date | OL L D I PTIN |
| Paid | | , po proparor o riamo | | - 3.00 | Check if self-employed |
| Prepa | | F | | | 1 1 |
| Use C | nly | Firm's name | | | Firm's EIN ▶ |
| | | Firm's address ▶ | | | Phone no. |
| Send Fo | and Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054 | | | | |