Report of Organizational Actions Affecting Basis of Securities

Part I  Reporting Issuer

1  Issuer’s name

GUARDIAN INVESTMENT GRADE CORPORATE BOND FUND

2  Issuer’s employer identification number (EIN)

FOREIGNUS

3  Name of contact for additional information

JOHN McDIARMID

4  Telephone No. of contact

(416) 364-8341

5  Email address of contact

JMCDIARMID@GUARDIANCAPITAL.COM

6  Number and street (or P.O. box if mail is not delivered to street address) of contact

199 BAY ST. #3100

7  City, town, or post office, state, and ZIP code of contact

TORONTO, ON M5L 1E8

8  Date of action

SEE BELOW

PAID A "RETURN OF CAPITAL" DISTRIBUTION

10  CUSIP number

N/A

11  Serial number(s)

N/A

12  Ticker symbol

N/A

13  Account number(s)

N/A

Part II  Organizational Action  Attach additional statements if needed. See back of form for additional questions.

14  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

15  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

16  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 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

19 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 knowledge 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.

Signature ► Eddy Fung Date 3/22/2022

Print/Type preparer’s name GREGORY PAPINKO Preparer’s signature

Paid Preparer Use Only

Firm’s name ► PRICEWATERHOUSECOOPERS LLP Date 3/21/2022 Check □ if self-employed

Firm’s EIN ► 98-0189320

Firm’s address ► 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2 Phone no. (416) 863-1133

PTIN P01452981

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

1 Issuer’s name
GUARDIAN FIXED INCOME SELECT FUND

2 Issuer’s employer identification number (EIN)
FOREIGNUS

3 Name of contact for additional information
JOHN McDIARMID

4 Telephone No. of contact
(416) 364-8341

5 Email address of contact
JMCDIARMID@GUARDIANCAPITAL.COM

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
199 BAY ST. #3100

7 City, town, or post office, state, and ZIP code of contact
TORONTO, ON M5L 1E8

8 Date of action
SEE BELOW

9 Classification and description
PAID A "RETURN OF CAPITAL" DISTRIBUTION

10 CUSIP number
N/A

11 Serial number(s)
N/A

12 Ticker symbol
N/A

13 Account number(s)
N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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

15 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 W 0.000000000 PER UNIT, Series I 0.0715989308 PER UNIT

16 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  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

19  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 knowledge 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.

Signature ► Eddy Fung

3/22/2022

Vice President

GREGORY PAPINKO

PRICEWATERHOUSECOOPERS LLP

18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2

(416) 863-1133

98-0189320
**Part I  Reporting Issuer**

1. Issuer's name: GUARDIAN DIRECTED EQUITY PATH PORTFOLIO

2. Issuer's employer identification number (EIN): FOREIGNUS

3. Name of contact for additional information: JOHN McDIARMID

4. Telephone No. of contact: (416) 364-8341

5. Email address of contact: JMCDIARMID@GUARDIANCAPITAL.COM

6. Number and street (or P.O. box if mail is not delivered to street address) of contact: 199 BAY ST. #3100

7. City, town, or post office, state, and ZIP code of contact: TORONTO, ON M5L 1E8

**SEE BELOW**

**PAID A "RETURN OF CAPITAL" DISTRIBUTION**

10. CUSIP number: N/A

11. Serial number(s): N/A

12. Ticker symbol: N/A

13. Account number(s): N/A

**Part II  Organizational Action**

Attach additional statements if needed. See back of form for additional questions.

14. 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

15. 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

16. 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  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

19  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 knowledge 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.

Print/type preparer’s name ► GREGORY PAPINKO
Preparer’s signature ►
Date 3/21/2022
Check if self-employed ✓
PTIN P01452981
Firm’s name ► PRICEWATERHOUSECOOPERS LLP
Firm’s EIN ► 98-0189320
Firm’s address ► 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2
Phone no. (416) 863-1133

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

John McDiarmid

199 Bay St. #3100

199 BAY ST. #3100

11.0134011159

12. N/A

13. N/A

RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2021 TAXABLE YEAR

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 II  Organizational Action (continued)

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

19  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 knowledge 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.

Signature  ▶  Eddy Fung  
Date  ▶  3/22/2022

Print/Type preparer’s name  ▶  GREGORY PAPINKO
Preparer’s address  ▶  18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2
Firm’s name  ▶  PRICEWATERHOUSECOOPERS LLP
Firm’s EIN  ▶  98-0189320
Phone no.  ▶  (416) 863-1133
Check □ if self-employed
PTIN  ▶  P01452981

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