GUARDIAN EMERGING MARKETS EQUITY FUND

JOHN McDIARMID  (416) 364-8341  JMCDIARMID@GUARDIANCAPITAL.COM

SEE BELOW  PAID A "RETURN OF CAPITAL" DISTRIBUTION

14  RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2022 TAXABLE YEAR

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

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
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 ► ___________________________ Date ► ___________________________

Print your name ► Eddy Fung

Vice President

Paid Preparer Use Only

Print/Type preparer’s name ► GREGORY PAPINKO
Preparer’s signature ► ___________________________
Date ► April 11, 2023

Check if self-employed □

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

PTIN ► P01452981

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

<table>
<thead>
<tr>
<th>1</th>
<th>Issuer's name</th>
<th>2</th>
<th>Issuer's employer identification number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>GUARDIAN FUNDAMENTAL GLOBAL EQUITY FUND</td>
<td>FOREIGNUS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3</th>
<th>Name of contact for additional information</th>
<th>4</th>
<th>Telephone No. of contact</th>
<th>5</th>
<th>Email address of contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>JOHN McDIARMID</td>
<td>(416) 364-8341</td>
<td><a href="mailto:JMCADIARMID@GUARDIANCAPITAL.COM">JMCADIARMID@GUARDIANCAPITAL.COM</a></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 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 |

**Part II Organizational Action**

Organizational Action: **PAID A "RETURN OF CAPITAL" DISTRIBUTION**

<table>
<thead>
<tr>
<th>10</th>
<th>CUSIP number</th>
<th>11</th>
<th>Serial number(s)</th>
<th>12</th>
<th>Ticker symbol</th>
<th>13</th>
<th>Account number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SEE BELOW**

**RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2022 TAXABLE YEAR**

**Part III**

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 I 0.0000000000 PER UNIT, Series W 0.0000000000 PER UNIT, Series WF 0.0000000000 PER UNIT, Series U 0.5247074971 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.

<table>
<thead>
<tr>
<th>14</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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 ▶ April 13, 2023

Paid Preparer Use Only

Print/Type preparer’s name
GREGORY PAPINKO

Preparer’s signature

Date
April 11, 2023

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 INVESTMENT GRADE CORPORATE BOND FUND

JOHN McDIARMID
(416) 364-8341
JMCDIARMID@GUARDIANCAPITAL.COM

199 BAY ST. #3100
TORONTO, ON M5L 1E8

SEE BELOW
PAID A "RETURN OF CAPITAL" DISTRIBUTION

RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2022 TAXABLE YEAR

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

For Paperwork Reduction Act Notice, see the separate Instructions.
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 ► April 13, 2023

Paid Preparer Use Only
Print/Type preparer's name ► GREGORY PAPINKO
Preparer's signature ►
Date ► April 11, 2023
Check ☑ if self-employed
Firm's EIN ► 98-0189320
PTIN ► P01452981

Firm's name ► PRICEWATERHOUSECOOPERS LLP
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
### Part I Reporting Issuer

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Issuer’s name</td>
</tr>
<tr>
<td></td>
<td>GUARDIAN FIXED INCOME SELECT FUND</td>
</tr>
<tr>
<td>2</td>
<td>Issuer’s employer identification number (EIN)</td>
</tr>
<tr>
<td></td>
<td>FOREIGNUS</td>
</tr>
<tr>
<td>3</td>
<td>Name of contact for additional information</td>
</tr>
<tr>
<td></td>
<td>JOHN McDIARMID</td>
</tr>
<tr>
<td>4</td>
<td>Telephone No. of contact</td>
</tr>
<tr>
<td></td>
<td>(416) 364-8341</td>
</tr>
<tr>
<td>5</td>
<td>Email address of contact</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:JMCDIARMID@GUARDIANCAPITAL.COM">JMCDIARMID@GUARDIANCAPITAL.COM</a></td>
</tr>
<tr>
<td>6</td>
<td>Number and street (or P.O. box if mail is not delivered to street address) of contact</td>
</tr>
<tr>
<td></td>
<td>199 BAY ST. #3100</td>
</tr>
<tr>
<td>7</td>
<td>City, town, or post office, state, and ZIP code of contact</td>
</tr>
<tr>
<td></td>
<td>TORONTO, ON M5L 1E8</td>
</tr>
<tr>
<td>8</td>
<td>Date of action</td>
</tr>
<tr>
<td></td>
<td>SEE BELOW</td>
</tr>
<tr>
<td>9</td>
<td>Classification and description</td>
</tr>
<tr>
<td></td>
<td>PAID A &quot;RETURN OF CAPITAL” DISTRIBUTION</td>
</tr>
<tr>
<td>10</td>
<td>CUSIP number</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>11</td>
<td>Serial number(s)</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>12</td>
<td>Ticker symbol</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>13</td>
<td>Account number(s)</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Part II Organizational Action

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Describe the organizational action and, if applicable, the date of the action or the date against which shareholders’ ownership is measured for the action</td>
</tr>
<tr>
<td></td>
<td>RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2022 TAXABLE YEAR</td>
</tr>
</tbody>
</table>

### 15 Description of Quantitative Effect

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 0.2213333766 PER UNIT, Series I 0.2066138983 PER UNIT, Series F 2.2217281277 PER UNIT

### 16 Calculation of Change in Basis

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

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 ► April 13, 2023

Paid Preparer Use Only
Print/Type preparer's name ► GREGORY PAPINKO Preparer's signature Date ► April 11, 2023 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, MSJ 0B2 Phone no. (416) 863-1133

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Issuer's name</td>
</tr>
<tr>
<td></td>
<td>GUARDIAN DIRECTED EQUITY PATH PORTFOLIO</td>
</tr>
<tr>
<td>2</td>
<td>Issuer's employer identification number (EIN)</td>
</tr>
<tr>
<td></td>
<td>FOREIGNUS</td>
</tr>
<tr>
<td>3</td>
<td>Name of contact for additional information</td>
</tr>
<tr>
<td></td>
<td>JOHN McDIARMID</td>
</tr>
<tr>
<td>4</td>
<td>Telephone No. of contact</td>
</tr>
<tr>
<td></td>
<td>(416) 364-8341</td>
</tr>
<tr>
<td>5</td>
<td>Email address of contact</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:JMCDIARMID@GUARDIANCAPITAL.COM">JMCDIARMID@GUARDIANCAPITAL.COM</a></td>
</tr>
<tr>
<td>6</td>
<td>Number and street (or P.O. box if mail is not delivered to street address) of contact</td>
</tr>
<tr>
<td></td>
<td>199 BAY ST. #3100</td>
</tr>
<tr>
<td>7</td>
<td>City, town, or post office, state, and ZIP code of contact</td>
</tr>
<tr>
<td></td>
<td>TORONTO, ON M5L 1E8</td>
</tr>
<tr>
<td>8</td>
<td>Date of action</td>
</tr>
<tr>
<td></td>
<td>SEE BELOW</td>
</tr>
<tr>
<td>9</td>
<td>Classification and description</td>
</tr>
<tr>
<td></td>
<td>PAID A &quot;RETURN OF CAPITAL&quot; DISTRIBUTION</td>
</tr>
<tr>
<td>10</td>
<td>CUSIP number</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>11</td>
<td>Serial number(s)</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>12</td>
<td>Ticker symbol</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>13</td>
<td>Account number(s)</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>

**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 2022 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 0.3148282423 PER UNIT, Series F 0.3240253759 PER UNIT, Series I 0.3349676432 PER UNIT, Series U 1.3715024498 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
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 ► April 13, 2023

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

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

<table>
<thead>
<tr>
<th>Part I Reporting Issuer</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Issuer's name</strong></td>
<td><strong>FOREIGNUS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GUARDIAN US EQUITY ALL CAP GROWTH FUND</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Telephone No. of contact</strong></td>
<td></td>
<td><strong>Email address of contact</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(416) 364-8341</td>
<td><a href="mailto:JMCDIARMID@GUARDIANCAPITAL.COM">JMCDIARMID@GUARDIANCAPITAL.COM</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>City, town, or post office, state, and ZIP code of contact</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>199 BAY ST. #3100</td>
<td>TORONTO, ON M5L 1E8</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Date of action</strong></td>
<td></td>
<td><strong>Classification and description</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SEE BELOW</td>
<td></td>
<td>PAID A &quot;RETURN OF CAPITAL&quot; DISTRIBUTION</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Organizational Action**

- **Attach additional statements if needed. See back of form for additional questions.**
- **RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2022 TAXABLE YEAR**

**Organizational Action**

- **RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2022 TAXABLE YEAR**

**Description**

- **THE ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS:**
  - **Series I 0.0000000000 PER UNIT, Series U 3.9312717631 PER UNIT**

**Valuation Dates**

- **N/A**

**For Paperwork Reduction Act Notice, see the separate Instructions.**
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 ► April 13, 2023

Paid Preparer Use Only

Print/Type preparer’s name ► GREGORY PAPINKO Preparer’s signature Complete if self-employed Firm’s EIN ► 98-0189320

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

PTIN ► P01452981
Report of Organizational Actions Affecting Basis of Securities

Part I Reporting Issuer

1. Issuer's name
   GUARDIAN U.S. EQUITY 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@GUARDIANGCAPITAL.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

8. Date of action

9. Classification and description
   SEE BELOW

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 2022 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 I 0.0000000000 PER UNIT, Series U 0.0040956608 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
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]

April 13, 2023

Print your name ► Eddy Fung

Title ► Vice President

Paid Preparer Use Only

Print/Type preparer’s name ► GREGORY PAPINKO

Preparer’s signature

Date ► April 11, 2023

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
### Report of Organizational Actions Affecting Basis of Securities

**December 2017**

**OMB No. 1545-0123**

**Department of the Treasury**

**Internal Revenue Service**

**For Paperwork Reduction Act Notice, see the separate Instructions.**

---

<table>
<thead>
<tr>
<th>Part</th>
<th>Reporting Issuer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Issuer's name</td>
</tr>
<tr>
<td>2</td>
<td>Issuer's employer identification number (EIN)</td>
</tr>
<tr>
<td>3</td>
<td>Name of contact for additional information</td>
</tr>
<tr>
<td>4</td>
<td>Telephone No. of contact</td>
</tr>
<tr>
<td>5</td>
<td>Email address of contact</td>
</tr>
<tr>
<td>6</td>
<td>Number and street (or P.O. box if mail is not delivered to street address) of contact</td>
</tr>
<tr>
<td>7</td>
<td>City, town, or post office, state, and ZIP code of contact</td>
</tr>
</tbody>
</table>

**JOHN McDIARMID**

**ForeignUS**

**199 BAY ST. #3100**

**TORONTO, ON M5L 1E8**

<table>
<thead>
<tr>
<th>Part</th>
<th>Organizational Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Date of action</td>
</tr>
<tr>
<td>9</td>
<td>Classification and description</td>
</tr>
<tr>
<td>10</td>
<td>CUSIP number</td>
</tr>
<tr>
<td>11</td>
<td>Serial number(s)</td>
</tr>
<tr>
<td>12</td>
<td>Ticker symbol</td>
</tr>
<tr>
<td>13</td>
<td>Account number(s)</td>
</tr>
</tbody>
</table>

**See Below**

**Paid a "Return of Capital" Distribution**

<table>
<thead>
<tr>
<th></th>
<th>N/A</th>
<th>N/A</th>
<th>N/A</th>
<th>N/A</th>
</tr>
</thead>
</table>

---

**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 2022 TAXABLE YEAR**

---

**Part III**

**Organizational Action**

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

**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 0.0000000000 PER UNIT, Series O 0.1302656146 PER UNIT**

---

**Part IV**

**Organizational Action**

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

**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**
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

Can any resulting loss be recognized?

N/A

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
Vice President

April 13, 2023

Paid Preparer Use Only

Print/Type preparer's name

GREGORY PAPINKO

Preparer's signature

Date

Check [ ] if self-employed

PTIN

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
### Part I Reporting Issuer

1. Issuer's name: GUARDIAN CORE 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

### Part II Organizational Action

<table>
<thead>
<tr>
<th>8. Date of action</th>
<th>9. Classification and description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEE BELOW</td>
<td>PAID A &quot;RETURN OF CAPITAL&quot; DISTRIBUTION</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10. CUSIP number</th>
<th>11. Serial number(s)</th>
<th>12. Ticker symbol</th>
<th>13. Account number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### 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 2022 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 0.0374349024 PER UNIT, Series F 0.0419979801 PER UNIT, Series I 0.0572086419 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**
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.

Eddy Fung
Vice President

GREGORY PAPINKO
Preparer's name

PRICewaterhousecoopers LLP
Firm's name

18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2
Firm's address

(416) 863-1133
Phone no.

98-0189320
Firm's EIN

P01452981
PTIN

April 13, 2023
Date