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

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name See attached schedule	**2** Issuer's employer identification number (EIN) NO EIN

3 Name of contact for additional information Steve Duceppe	**4** Telephone No. of contact 1-514-499-7999	**5** Email address of contact steve_duceppe@manulife.ca

6 Number and street (or P.O. box if mail is not delivered to street address) of contact 500 King Street North	**7** City, town, or post office, state, and ZIP code of contact Waterloo ON Canada N2J 4C6

8 Date of action See column 2 attached schedule	**9** Classification and description Non-taxable distributions for 2021

10 CUSIP number See attached schedule	**11** Serial number(s) n\a	**12** Ticker symbol See attached schedule	**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 ▶

A non-taxable distribution was made to shareholders. See column 2 of the attached schedule for the date of the original action.

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 ▶ See attached schedule

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 ▶

The taxpayer's earnings and profits were estimated under IRC §312 and IRC §964 and the regulations thereunder. Amounts distributed in excess of earnings and profits reduced the shareholders tax basis in its shares (to the extent of basis)

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 §301(c) and/or IRC §301 (c) (3)

18 Can any resulting loss be recognized? ▶

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

These actions are effective on the date of the distribution identified in column 2 of the attached schedule.

Sign Here

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 ▶ Steve Duceppe Date ▶ April 1, 2022

Print your name ▶ Steve Duceppe Title ▶ AVP Canadian Tax

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
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