## Part I  Reporting Issuer

<table>
<thead>
<tr>
<th>1 Issuer's name</th>
<th>2 Issuer's employer identification number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>GUIDESTONE FUNDS GLOBAL BOND FUND</td>
<td>51-0601762</td>
</tr>
<tr>
<td>GUIDESTONE FINANCIAL RESOURCES</td>
<td>1-888-473-8637</td>
</tr>
<tr>
<td>6 Number and street (or P.O. box if mail is not delivered to street address) of contact</td>
<td>7 City, town, or post office, state, and ZIP code of contact</td>
</tr>
<tr>
<td>5005 LBJ FREEWAY, SUITE 2200</td>
<td>DALLAS, TX 75244-6152</td>
</tr>
<tr>
<td>8 Date of action</td>
<td>9 Classification and description</td>
</tr>
<tr>
<td>February 17, 2023 - See 2022 ICI Primary File</td>
<td>Regulated Investment Company - Distribution in excess of current accumulated E&amp;P</td>
</tr>
<tr>
<td>10 CUSIP number</td>
<td>11 Serial number(s)</td>
</tr>
<tr>
<td>40171Y203 &amp; 40171W231</td>
<td>12 Ticker symbol</td>
</tr>
<tr>
<td>GGBEX &amp; GGBFX</td>
<td>13 Account number(s)</td>
</tr>
</tbody>
</table>

## Part II  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. **Each shareholder’s basis will be reduced by the following amounts.**

The Institutional Share Class (CUSIP 40171Y203) made a return of capital distribution of .001580 per share on June 17, 2022.
The Institutional Share Class (CUSIP 40171Y203) made a return of capital distribution of .001502 per share on July 22, 2022.
The Institutional Share Class (CUSIP 40171Y203) made a return of capital distribution of .005379 per share on August 19, 2022.
The Institutional Share Class (CUSIP 40171Y203) made a return of capital distribution of .002064 per share on September 16, 2022.

The Investor Share Class (CUSIP 40171W231) made a return of capital distribution of .000388 per share on June 17, 2022.
The Investor Share Class (CUSIP 40171W231) made a return of capital distribution of .001260 per share on July 22, 2022.
The Investor Share Class (CUSIP 40171W231) made a return of capital distribution of .005185 per share on August 19, 2022.
The Investor Share Class (CUSIP 40171W231) made a return of capital distribution of .001871 per share on September 16, 2022.

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 Fund’s current and accumulated earnings were compared to distributions paid during the period ended December 31, 2022. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended December 31, 2022 in excess of the Fund’s current and accumulated earnings and profits under IRC Section 316.**
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based. 

Sections 301, 316, and 852.

18 Can any resulting loss be recognized? ▶ No gain or loss is recognized because of this distribution.

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

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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: [Signature]
Name: [Name]
Date: [Date]
Title: [Title]

Paid Preparer Use Only

Print/Type preparer’s name
Preparer’s signature
Date
Check □ if self-employed
PTIN

Firm’s name ▶
Firm’s address ▶
Firm’s EIN ▶
Phone no.

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