

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

### Part I Reporting Issuer

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Manning & Napier Fund, Inc. - Core Bond Series		20-2725939	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Manning & Napier Fund Services	1-800-466-3863	mfservice@manning-napier.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
290 Woodcliff Drive		<b>9</b> Classification and description	
<b>8</b> Date of action		Fairport, NY 14450	
September 6, 2024		0.907366-for-1 reverse stock split Class I 0.910714-for-1 reverse stock split Class Z	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
56382R720 Class I 56382R233 Class Z	N/A	EXCIX Class I MCBZX Class Z	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 ▶ Effective at the close of business on September 6, 2024, the Manning & Napier Fund, Inc. Core Bond Series conducted a 0.907366 share split on the Series' Class I. Pursuant to the reverse stock split, every 100 shares issued and outstanding on Core Bond Class I converted into 90.737 shares.

The Manning & Napier Fund, Inc Core Bond Series conducted a 0.910714 share split on the Series' Class Z. Pursuant to the reverse stock split, every 100 shares issued and outstanding on Core Bond Class Z converted into 91.071 shares.

**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 reverse stock split was a non-taxable transaction. Upon the effective date of the reverse stock split, each shareholder of Core Bond Series Class I received 90.737 shares in exchange for every 100 shares held and Class Z received 91.071 shares in exchange for every 100 share held. As a result of the reverse stock split, shareholders will be required to allocate the aggregate tax basis in their shares held immediately prior to the reverse stock split among the shares held immediately after the transaction (including fractional shares deemed received).

**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 ▶ \*While the basis "per share" is impacted, the basis of the shareholder's total investment remained the same.

**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 Sections 358 and 1012.

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**18** Can any resulting loss be recognized? ▶ \_\_\_\_\_  
Under current law, for U.S. Federal income tax purposes, there will be no U.S. taxable income, gain or loss to U.S. resident shareholders in connection with the reverse stock split.

We caution that this is not tax advice and is provided only as guidance. Investors should consult their tax advisor.  
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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached  
The reportable tax year in which the stock split occurred is 2024.

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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.

**Sign Here**  
Signature ▶ /s/ Jill Peeper Date ▶ 9/6/2024

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Jill Peeper</u>	Preparer's signature	Title ▶ <u>CFO</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	