

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Pioneer Global High Yield Fund		04-3567848	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
BNY Mellon Asset Servicing	800-225-6292	US.AskAmundiUS@amundi.com	
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	
60 State Street		Boston, MA 02109	
8 Date of action		9 Classification and description	
12/08/2023		Regulated Investment Company - Tax-Free Reorganization	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attached		See Attached	

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 ▶ At the close of business on 12/08/2023, Pioneer Global High Yield Fund reorganized into Pioneer High Yield Fund. In accordance with the terms of the reorganization, Pioneer High Yield Fund acquired all of the assets and assumed all of the liabilities of Pioneer Global High Yield Fund in exchange for Class A, C and Y shares of beneficial interest in Pioneer High Yield Fund. The reorganization of Pioneer Global High Yield Fund into Pioneer High Yield Fund qualified as a tax-free exchange within the meaning of Internal Revenue Code Section 368(a)(1). This exchange was based on the number and value of shares outstanding at the close of business on 12/08/2023.

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 ▶ A shareholder's aggregate basis in the shares of Pioneer High Yield Fund that were received in exchange for shares of Pioneer Global High Yield Fund will be the same as the shareholder's aggregate basis in the shares of Pioneer Global High Yield Fund that were held immediately prior to the reorganization.

The number of Pioneer Global High Yield Fund shares that were exchanged for each share of Pioneer High Yield Fund were 0.866927, 0.847289 and 0.849221 of Pioneer High Yield Fund Class A, C and Y shares, respectively.

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 ▶ There was no change in the aggregate basis as a result of the reorganization described above.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Internal Revenue Code Sections 368(a), 368(b), 358(a) and 354(a)

18 Can any resulting loss be recognized? ▶ **The reorganization qualified as a tax-free exchange and therefore no gain or loss was recognized as a result of the transaction.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **This organizational action is reportable with respect to tax year 2023.**

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 ▶ /S/ Michael D. Melnick Date ▶ January 29, 2024

Print your name ▶ **Michael D. Melnick** Title ▶ **Assistant Treasurer**

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

Pioneer Global High Yield Fund

04-3567848

**Attachment to Form 8937
December 8, 2023**

Pioneer Global High Yield Fund

<u>Share Class</u>	<u>Box 10: CUSIP</u>	<u>Box 12: Ticker</u>
A	72369G108	PGHYX
C	72369G306	PGYCX
Y	72369G405	GHYYX

Pioneer High Yield Fund

<u>Share Class</u>	<u>Box 10: CUSIP</u>	<u>Box 12: Ticker</u>
A	72369B109	TAHYX
C	72369B307	PYICX
Y	72369B406	TYHYX