Part I  Reporting Issuer

1  Issuer's name
   Pioneer Emerging Markets Fund

2  Issuer's employer identification number (EIN)
   04-3233998

3  Name of contact for additional information
   Boston Financial Data Services, Inc.

4  Telephone No. of contact
   800-225-6292

5  Email address of contact
   us.askamundipioneer@amundipioneer.com

6  Number and street (or P.O. box if mail is not delivered to street address) of contact
   60 State Street

7  City, town, or post office, state, and Zip code of contact
   Boston, MA 02109

8  Date of action
   11/17/2017

9  Classification and description
   Regulated Investment Company - Tax-Free Reorganization

10 CUSIP number
    See Attached

11 Serial number(s)
    See Attached

12 Ticker symbol

13 Account number(s)

Part II  Organizational Action

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 11/17/2017, Pioneer Emerging Markets Fund reorganized into Pioneer Global Equity Fund.
   In accordance with the terms of the reorganization, Pioneer Global Equity Fund acquired all of the assets and assumed all of the liabilities of Pioneer Emerging Markets Fund in exchange for Class A, C, R and Y shares of beneficial interest in Pioneer Global Equity Fund. The reorganization of Pioneer Emerging Markets Fund into Pioneer Global Equity 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 11/17/2017.

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 Global Equity Fund that were received in exchange for shares of Pioneer Emerging Markets Fund will be the same as the shareholder's aggregate basis in the shares of Pioneer Emerging Markets Fund that were held immediately prior to the reorganization.
   The number of Pioneer Emerging Markets Fund shares that were exchanged for each share of Pioneer Global Equity Fund were 1.408790579, 1.164092088, 1.347543186 and 1.556238882 of Pioneer Global Equity Fund Class A, C, R 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.
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 2017.

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  
Mark E. Bradley

Date  
12/14/2017

Paid Preparer Use Only  
Print/Type preparer's name  
Preparer's signature  
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
Pioneer Emerging Markets Fund

Attachment to Form 8937
November 17, 2017

Pioneer Emerging Markets Fund

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Pioneer Global Equity Fund

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