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 2 Issuer's employer identification number (EIN) Issuer's name Pioneer Diversified High Income Fund, Inc. 20-8779403 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **Equiniti Trust Company, LLC** 800-710-0935 helpast@equiniti.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 9 Classification and description 8 Date of action See Attached Regulated Investment Company - Non-taxable Return of Capital 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attached See Attached Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► Non-taxable return of capital distributions to shareowners. See attached statement. 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 15 share or as a percentage of old basis ► The total amount of non-taxable return of capital shown on the attached statement represents a reduction in the shareowners' tax basis in their shares held. 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 tax basis of the shareowners' shares is decreased by the per share amount of non-taxable return of capital on the attached statement multiplied by the number of shares the shareowner owns.

Part		Organizational Action (continued))					
		applicable Internal Revenue Code section	n(s) and subsection(s) upon w	hich the tax treatment	is based ▶			
Internal	Reve	nue Code Sections 301(c) and 316.						
-								
40 0								
		resulting loss be recognized? ► No losed upon the disposition of the shares I		sult of any non-taxab	le return d	of capital distribution. A los	5	
-								
-								
-								
-								
19 Pi	rovide	any other information necessary to imple	ment the adjustment, such as	the reportable tax vea	ar ▶ This o	organizational action is		
		th respect to tax year 2023.	, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,		J		
-								
		r penalties of perjury, I declare that I have exa					e and	
٥:	belief	, it is true, correct, and complete. Declaration o	f preparer (other than officer) is ba	ased on all information of v	wnich prepa	irer has any knowledge.		
Sign Here		/S/ Michael D. Molnick			August 10, 2023			
	Signa	ture ► /S/ Michael D. Melnick		Date ▶	August 10, 2023			
		N. Belleville B. Bell. 1			0	T		
	Print	your name ► Michael D. Melnick Print/Type preparer's name	Preparer's signature	Title ► Date	<u>Assistant</u>	Treasurer PTIN		
Paid Prepa	arer	Time type property straine		Date		Check if self-employed		
Use C		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

Attachment to Form 8937 April 30, 2023

Box 10 CUSIP	Box 12 Ticker	Record Date	Ex- Date	Payable Date	Total Distribution	Box 14 Per Share Non-taxable Distribution
723653101	HNW	01/19/2023	01/18/2023	01/31/2023	0.090000	0.014240
723653101	HNW	02/17/2023	02/16/2023	02/28/2023	0.090000	0.014240
723653101	HNW	03/17/2023	03/16/2023	03/31/2023	0.090000	0.014240
Totals					0.270000	0.042720