abrdn European Logistics Income plc
LEI: 213800I9IYIKKNRT3G50

First Interim Dividend and Wind-Down Update

The Board has today declared a first interim dividend of 2.34 euro cents (equivalent to 2.00 pence) per Ordinary share in respect of the year ending 31 December 2026, payable in sterling on 29 September 2026 to Ordinary shareholders on the register on 28 August 2026 (ex-dividend date of 27 August 2026).

Such dividend payments may take the form of either dividend income or "qualifying interest income" which may be designated as an interest distribution for UK tax purposes and therefore subject to the interest streaming regime applicable to investment trusts. Of this interim dividend declared of 2.00 pence per Ordinary share, 1.73 pence (equivalent to 2.02 euro cents) is declared as dividend income with 0.27 pence (equivalent to 0.32 euro cents) treated as qualifying interest income.

The dividend will be paid in sterling to Shareholders on the register. Euro elections will not be available due to the historic limited take-up and cost to the Company of offering this option.

Managed wind-down update

The Company has today announced a further B Share issue providing Shareholders with a capital return equivalent to 6.6 pence per Ordinary share. Following this distribution, the Company's special distributable reserve established for the purposes of the B Share scheme will be substantially depleted. The Board therefore does not currently expect to undertake any further B Share issues prior to the Company's liquidation.

Since the commencement of the managed wind-down, approved by Shareholders on 23 July 2024, and including this latest B Share distribution together with the further interim dividend announced today, the Company will have returned to Shareholders 49.6 pence per Ordinary share via the B Share scheme and 9.08 pence per Ordinary share through interim dividend distributions, representing total distributions of 58.68 pence per Ordinary share, or approximately £242 million in aggregate.

The Company's final remaining asset located at Den Hoorn in the Netherlands is currently subject to ongoing due diligence by a potential purchaser. Subject to the satisfactory completion of due diligence and agreement of final terms, the Board currently expects that a sale could complete during Q4 2026.

Following completion of the sale of Den Hoorn, the Company intends to publish a circular convening a general meeting to seek Shareholder approval to place the Company into members' voluntary solvent liquidation and to appoint a liquidator. Subject to the receipt of the necessary Shareholder approvals, the Board intends to progress the liquidation as soon as practicable following completion of the disposal.

Following the passing of the necessary resolutions and the appointment of the liquidator, the Board would expect an initial capital distribution representing a significant proportion of the remaining funds available for distribution to be made shortly thereafter, subject to the liquidator retaining appropriate amounts for the Company's remaining liabilities, costs and contingencies.

The Company expects to publish its net asset value as at 30 June 2026 in line with its normal reporting timetable in early September.

Details of the Company may be found on the Company's website at: ***http://www.eurologisticsincome.co.uk***

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