Estimated Capital Gain Distributions

Estimates as of August 31, 2026 | Shares and net assets as of October 1, 2026

Distribution dates vary by fund. The applicable record, ex/reinvestment, and payment dates are shown below.

Fund Name	Short-Term Capital Gains and Other Ordinary Income[1]		Long-Term Capital Gains		Record Date	Ex/Reinvest Date	Pay Date
	Per Share	% of NAV	Per Share	% of NAV			
abrdn Emerging Markets Fund	$0.6999	3.32%	$3.2552	15.44%	12/17/26	12/18/26	12/21/26
abrdn U.S. Small Cap Equity Fund	$3.0739	6.34%	$4.4852	9.26%	12/17/26	12/18/26	12/21/26
abrdn Emerging Markets Ex-China Fund	$0.3568	1.62%	$0.9058	4.12%	12/17/26	12/18/26	12/21/26
abrdn U.S. Sustainable Leaders Fund	-	-	$1.1275	8.35%	12/17/26	12/18/26	12/21/26
abrdn EM SMA Completion	$0.4232	2.29%	$0.7089	3.84%	12/17/26	12/18/26	12/21/26
abrdn Real Estate Fund	-	-	$0.3607	3.21%	12/17/26	12/18/26	12/21/26
abrdn Global Infrastructure Fund	$0.4714	1.79%	$2.9572	11.22%	12/17/26	12/18/26	12/21/26
abrdn Dynamic Dividend Fund	-	-	$0.4310	8.62%	12/17/26	12/18/26	12/21/26

Funds With No Estimated Capital-Gain Distribution

The following funds are not estimated to have capital gains available for distribution as of August 31, 2026. They may have other ordinary income available to distribute by the applicable December ex-date.

abrdn High Income Opportunities Fund	12/17/26	12/18/26	12/21/26
abrdn Infrastructure Debt Fund	12/17/26	12/18/26	12/21/26
abrdn Ultra Short Municipal Income Fund	12/17/26	12/18/26	12/21/26
abrdn Short Duration High Yield Municipal Fund	12/17/26	12/18/26	12/21/26

[1] The amounts shown do not reflect estimates of distributions from net investment income. The total amount of ordinary income distributions will not be available until the applicable December distribution.

The tax information contained herein is general and is not intended as tax, accounting, or legal advice. Estimates are subject to change through fiscal year-end.

Investors should carefully consider a fund's investment objectives, risks, fees, charges, and expenses before investing. Please read the summary prospectus and/or prospectus carefully before investing.

Investing in mutual funds involves risk, including possible loss of principal. There is no assurance that a fund's investment objective will be achieved.

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