

Dunedin Income Growth Investment Trust PLC

SDR Consumer Facing Disclosure

13 April 2026



Sustainability Disclosure Requirements (SDR) and labelling regime

The Company does not have a UK sustainable investment label under SDR. This is because the Company has a financial objective to deliver growth of income and capital over the long term. While the Company has sustainability characteristics it does not have a specific sustainability objective. Sustainable investing labels are intended to help investors find products that have a specific sustainability goal.

Information

Manager name	abrdn Fund Managers Limited
Legal entity identifier	549300PPXLZPR5JTL763

Fund objective

The Company's objective is to achieve growth of income and capital from a high-quality portfolio invested mainly in companies listed or quoted in the United Kingdom or companies having significant operations and/or exposure to the UK that meet the Company's sustainable and responsible investing approach.

Sustainability approach

Positive allocation

The Company will classify the sustainability characteristics of investments as:

- (a) "Leaders" are companies with the best in class ESG credentials and demonstrate ESG leadership ("ESG" meaning environmental, social and governance).
- (b) "Solutions providers" have products and services which address global environmental and societal challenges.
- (c) "Transition companies" are typically companies with average governance, ESG management practices and disclosure with potential for change over time.

The Company uses qualitative analytical assessment, proprietary quantitative tools and ongoing corporate engagement to assess the sustainability characteristics of companies. To complement this, the investment manager also utilises active stewardship and engagement activities.

ESG quality rating

The Company utilises the Aberdeen Group's equity investment process, where companies invested in are given an overall quality rating, which includes the assessment of its business model, the industry they operate in, ESG and their financial strength. The investment manager assigns a proprietary rating (1 indicates best in class and 5 indicates laggard) to articulate the quality attributes of each company. Companies eligible for inclusion in the Company must have an ESG Quality rating of 3 or better.

Revenue alignment

To identify Solution companies, Aberdeen will assess the revenues or investments derived from a company's products or services that contribute to the UN Sustainable Development Goals (SDGs). To complement this, the investment manager also utilises active stewardship and engagement activities.

Portfolio carbon commitment

The Company also commits to having a carbon intensity (Scope 1 & 2) of less than 80% of the FTSE All-Share Index, which constrains investment in high carbon emitting companies.

Negative screening criteria

The Company will not invest in ESG Q4 and 5 rated companies

The Company applies a set of company exclusions which are related to the principles of the UN Global Compact, tobacco manufacturing, thermal coal, oil & gas, electricity generation and controversial weapons. Please refer to the pre-investment disclosure document for the Company published on the Company's website (www.aberdeeninvestments.com/en-gb/dig) for full details on the screening criteria applied for this Company.

Disinvestment approach

Disinvestment from companies is required if:

- It becomes in breach of any of the negative screens; or
- They move to an Aberdeen ESG Quality rating of 4 or 5.

Should the review of a security result in it being deemed non-compliant, the intention would be to exit as soon as is practicably possible, but generally no longer than 3 months, allowing for market conditions.



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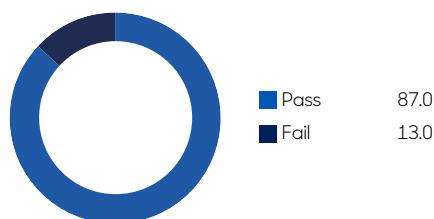
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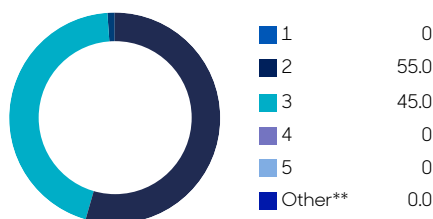
Sustainability metrics

The Company ensures that all equity and equity related securities adhere to the Aberdeen Sustainable and Responsible Investment Equity Approach, which includes consideration of the sustainability characteristics of companies, covering three key areas monitored and measured on an ongoing basis. The below charts represent the impact of the negative screening on the benchmark investment universe, and how the composition of the Company's portfolio is broken down by the relevant metrics in each of these areas.

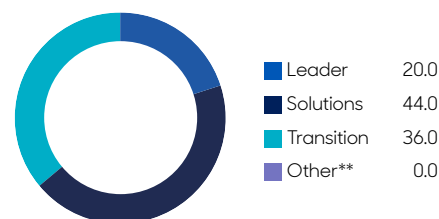
Negative screen benchmark* exclusions (%)



ESG quality rating (%)



Sustainability categorisation (%)



*FTSE All-share Index (data excludes Closed End Investments sector)

**Other relates to cash balance

Source: Aberdeen. The data shown within the metric for the Negative screen benchmark exclusions is accurate as at 13/04/2026. All other metrics are accurate as at 31/12/2025.

Note: weightings may not equal 100 due to rounding.

Carbon footprint

The Company's portfolio currently has a Carbon Intensity on Scope 1 and 2 emissions of 49% of the benchmark (measured in tonnes of CO₂e / million USD revenue).

Further details

[Pre-investment Disclosure Document](#)

[PRIIPS Key Information Document](#)

For more information on the Sustainability disclosure and labelling regime, please see:

<https://www.fca.org.uk/consumers/sustainable-investment-labels-greenwashing#section-investment-labels>

The value of investments can go down as well as up, and you could get back less than the amount originally invested. Past performance is not a guide to future returns and future returns are not guaranteed.

Disclaimer information

This is not an invitation to purchase shares and is by way of information only. Investment should only be made following a review of the current Key Information Document (KID) and pre-investment disclosure document (PIDD) both of which are available on www.aberdeeninvestments.com/en-gb/dig. Copies of the annual and interim reports are also available on the website.

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