

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 Focused U.S. Small Cap Active ETF	-	-	-	-	12/18/26	12/18/26	12/21/26
abrdn Emerging Markets Dividend Active ETF	-	-	-	-	12/18/26	12/18/26	12/23/26
abrdn Ultra Short Municipal Income Active ETF	-	-	-	-	12/22/26	12/22/26	12/23/26
abrdn International Small Cap Active ETF	-	-	-	-	12/18/26	12/18/26	12/21/26
abrdn Bloomberg All Commodity Longer Dated Strategy K-1 Free ETF	\$7.3815	19.18%	-	-	12/30/26	12/30/26	12/31/26
abrdn Bloomberg All Commodity Strategy K-1 Free ETF	\$5.1729	19.94%	-	-	12/30/26	12/30/26	12/31/26

¹ The short-term column includes estimated ordinary income and short-term capital gains. BCI and BCD are currently estimated entirely as ordinary income; the four active ETFs have no estimated capital-gain distribution.

Distribution estimates are as of August 31, 2026. Per-share amounts and percentages of NAV are calculated using shares outstanding and net assets as of October 1, 2026.

Amounts are estimates and are subject to change through fiscal year-end. December distributions include income and capital gains, if any.

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 exchange-traded funds involves risk, including possible loss of principal. There is no assurance that a fund’s investment objective will be achieved.

ALPS Distributors, Inc. is the distributor for the abrdn ETFs. ALPS Distributors, Inc. and abrdn are not affiliated entities.