

## abrdr Funds

### Estimated Capital Gain Distributions

Record Date: 12/19/24

Ex-date and Reinvest Date: 12/20/24

Pay Date: 12/23/24

Amounts below are estimates as of August 31, 2024 and are subject to change. You may not rely on such information in making investment or other decisions. abrdr is not liable for any investment or other decisions made on the basis of this information as it could change.

| abrdr Funds                      | Short-Term Capital Gains and Other Ordinary Income <sup>Note 1</sup> |                   | Long-Term Capital Gains |                   |
|----------------------------------|--|-------------------|-------------------------|-------------------|
|                                  | Per Share  | Percentage of NAV | Per Share               | Percentage of NAV |
| abrdr Global Infrastructure Fund | \$ -   | 0.00%             | \$ 1.6579               | 6.67%             |
| abrdr Realty Income and Growth   | \$ -   | 0.00%             | \$ 0.9124               | 7.28%             |

*The tax information contained herein is general. It is not intended to be used, and it cannot be used by any taxpayer, for the purpose of avoiding penalties that may be imposed on the taxpayer by U.S. federal tax laws. Federal and state tax laws are complex and subject to change. Because each person's tax situation is unique, you should always consult your legal or tax advisor for information concerning your individual situation. These materials are not intended to provide tax, accounting, legal advice or investment recommendations.*

#### Notes:

1) a. The above amounts do not reflect estimates of distributions from net investment income (which are taxed to individuals as ordinary income). The total amount of ordinary income distributions will not be available until the time of the December distribution.

b. The following Funds distribute income daily and will be paying their income distribution based on their respective, regular schedules in December.

abrdr Short Duration High Yield Municipal Fund  
abrdr Intermediate Municipal Income Fund  
abrdr Ultra Short Municipal Bond Fund

c. The following Funds distribute income monthly and will be paying their income distribution based on their respective, regular schedules in December.

abrdr High Income Opportunities Fund  
abrdr Infrastructure Debt Fund

2) The following abrdr Funds are not estimated to have capital gains available for distribution as of August 31, 2024. However, the Funds listed below may have other ordinary income available to distribute by the December ex-date (see Note 1 above):

abrdr China A Share Equity Fund  
abrdr Dynamic Dividend Fund  
abrdr EM SMA Completion  
abrdr Emerging Markets Ex-China Fund  
abrdr Emerging Markets Fund  
abrdr Global Equity Impact Fund  
abrdr High Income Opportunities Fund  
abrdr Infrastructure Debt Fund  
abrdr Intermediate Municipal Income Fund  
abrdr International Small Cap Fund  
abrdr International Sustainable Leaders Fund  
abrdr Short Duration High Yield Municipal Fund  
abrdr U.S. Small Cap Equity Fund  
abrdr U.S. Sustainable Leaders Fund  
abrdr U.S. Sustainable Leaders Smaller Companies Fund  
abrdr Ultra Short Municipal Income Fund

**Investors should carefully consider a fund's investment objectives, risks, fees, charges and expenses before investing any money. To obtain this and other fund information, please call 1-866-667-9231 to request a summary prospectus and/or prospectus, or download at [www.abrdr.com](http://www.abrdr.com). Please read the summary prospectus and/or prospectus carefully before investing any money.**

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

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