

Dunedin Income Growth Investment Trust PLC

SDR Consumer Facing Disclosure

26 November 2024



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	abrdrn Fund Managers Ltd
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 house score

The ESG House Score is an analytical tool developed by abrdrn's Investments Sustainability Group in collaboration with the quantitative investment team. The score (1-100) is calculated by combining a variety of data inputs within a proprietary framework, combining our underlying governance and operational scores.

ESG quality rating

The Company utilises the abrdrn 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, abrdrn 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 or those with an ESG House Score in the bottom 10% of the investment universe.

The Company applies a set of company exclusions which are related but not limited to UN Global Compact, coal extraction, unconventional oil and gas, weaponry, and tobacco. Please refer to the pre-investment disclosure document for the Company published on the Company's website (www.abrdrn.com/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
- ESG house score in bottom 10% of universe; or
- They move to an abrdrn 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.



Dunedin Income Growth Investment Trust PLC

SDR Consumer Facing Disclosure

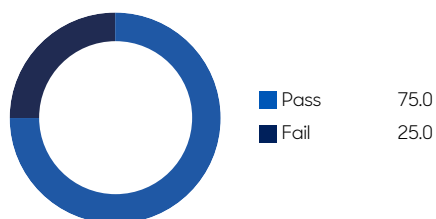
26 November 2024



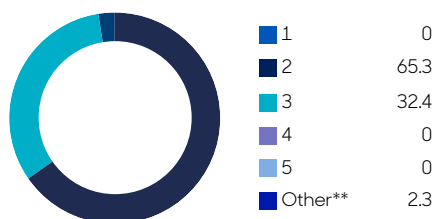
Sustainability metrics

The Company ensures that all equity and equity related securities adhere to the abrdn 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.

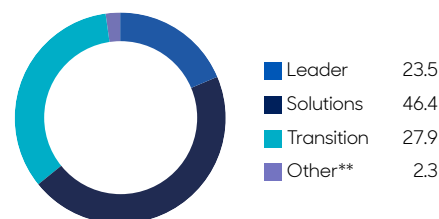
Negative screen benchmark* exclusions (%)



ESG quality rating (%)



Sustainability categorisation (%)



*FTSE All Share

**Other relates to cash balance.

Source: abrdn. The data shown within the metrics is accurate as at 20/11/2024.

Carbon footprint

The Company's portfolio currently has a Carbon Intensity on Scope 1 and 2 emissions of 62% 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 (PID) both of which are available on <https://www.abrdn.com/dig>. Copies of the annual and interim reports are also available on the website.

Any data contained herein which is attributed to a third party ("Third Party Data") is the property of (a) third party supplier(s) (the "Owner") and is licensed for use by abrdn*. Third Party Data may not be copied or distributed. Third Party Data is provided "as is" and is not warranted to be accurate, complete or timely. To the extent permitted by applicable law, none of the Owner, abrdn* or any other third party (including any third party involved in providing and/or compiling Third Party Data) shall have any liability for Third Party Data or for any use made of Third Party Data. Neither the Owner nor any other third party sponsors, endorses or promotes the fund or product to which Third Party Data relates.

Issued by abrdn Fund Managers Limited, registered in England and Wales (740118) at 280 Bishopsgate, London EC2M 4AG. Authorised and regulated by the Financial Conduct Authority in the UK

Aprimo ID: 186166

