

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
INTERNAL REVENUE CODE SECTIONS 316, 301(c)(1), AND 301(c)(2).

18 Can any resulting loss be recognized? ▶ NO LOSS WILL BE RECOGNIZED AS A RESULT OF THE RETURN OF CAPITAL DISTRIBUTIONS. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE SHAREHOLDERS' SHARES IN THE ABRDN GLOBAL DYNAMIC DIVIDEND FUND.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
THE RETURN OF CAPITAL DISTRIBUTIONS DESCRIBED ABOVE ARE REPORTABLE IN TAX YEAR 2023.

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ /s/Sharon Ferrari Date ▶ _____

Print your name ▶ SHARON FERRARI Title ▶ DIRECTOR PRODUCT MANAGEMENT

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ <u>ERNST & YOUNG U.S. LLP</u>			Firm's EIN ▶	*
	Firm's address ▶ <u>ONE MANHATTAN WEST NEW YORK, NY 10001-8604</u>			Phone no.	<u>212-773-3000</u>

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

ABRDN GLOBAL DYNAMIC DIVIDEND FUND
EIN: 20-4924557
FORM 8937 ATTACHMENT

CUSIP	TICKER	EX DATE:	RECORD DATE:	PAYABLE DATE:	DISTRIBUTION AMOUNT PER SHARE	RETURN OF CAPITAL PER SHARE	ORDINARY DISTRIBUTION PER SHARE
00302M106	AGD	1/23/2023	1/24/2023	1/31/2023	0.06500	0.00352	0.06148
00302M106	AGD	2/17/2023	2/21/2023	2/28/2023	0.06500	0.00352	0.06148
00302M106	AGD	3/23/2023	3/24/2023	3/31/2023	0.06500	0.00352	0.06148
00302M106	AGD	4/20/2023	4/21/2023	4/28/2023	0.06500	0.00352	0.06148
00302M106	AGD	5/18/2023	5/19/2023	5/31/2023	0.06500	0.00352	0.06148
00302M106	AGD	6/22/2023	6/23/2023	6/30/2023	0.06500	0.00352	0.06148
00302M106	AGD	7/21/2023	7/24/2023	7/31/2023	0.06500	0.00352	0.06148
00302M106	AGD	8/23/2023	8/24/2023	8/31/2023	0.06500	0.00352	0.06148
00302M106	AGD	9/21/2023	9/22/2023	9/29/2023	0.06500	0.00352	0.06148
00302M106	AGD	10/23/2023	10/24/2023	10/31/2023	0.06500	0.00352	0.06148