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11 February 2026

**For Immediate Release**

**ABRDN DIVERSIFIED INCOME AND GROWTH PLC**  
(the "Company")

**B Share Scheme Distribution**

The Company confirms that it will return approximately £43.7 million (representing 14.5 pence per Ordinary Share) in aggregate to Shareholders, pursuant to its B Share Scheme, by way of a return of capital (the "**2026 Return of Capital**"). Further details of the 2026 Return of Capital are set out below.

**Background**

On 3 July 2024, Shareholders approved the adoption of the B Share Scheme to allow for the return of capital to Shareholders. To date, the Company has returned approximately £172 million to Shareholders pursuant to the B Share Scheme. The Board continues to believe that the B Share Scheme is the fairest and most efficient way of returning substantial amounts of cash to Shareholders.

After careful consideration of, amongst other things, the Company's current distributable profits, the Board has resolved to return approximately £43.7 million in aggregate to Shareholders via the B Share Scheme pursuant to the Shareholder authorities granted at the general meeting held on 3 July 2024.

**The 2026 Return of Capital**

The 2026 Return of Capital will be made by way of bonus issues, on a *pro rata* basis, of B Shares to all Shareholders followed by the immediate redemptions of such B Shares in consideration for a cash payment equal to the amount treated as paid up on the issues of the B Shares (the "**B Share Scheme**").<sup>(1)</sup>

The B Shares will be issued to Shareholders whose names appear on the Register at 6.00 p.m. on 26 February 2026, which is the Record Date for the 2026 Return of Capital. The ex date in respect of the 2026 Return of Capital is 25 February 2026. No share certificates will be issued for any B Shares allotted.

The B Shares will be issued on 27 February 2026 and will be redeemed at one penny per B Share immediately after their issue. The Redemption Date in respect of the 2026 Return of Capital is therefore 27 February 2026.

Following the redemption and cancellation of the B Shares, the proceeds from the redemption of the B Shares, which is equivalent to 14.5 pence per Ordinary Share, will be sent to uncertificated Shareholders through CREST or to certificated Shareholders via cheque or electronic payment (if there is an electronic payment mandate on file) by 6 March 2026.

Shareholders receiving redemption proceeds by electronic payment will receive such payment in the same bank account as their dividend payments.

**Details of the B Shares**

The B Shares will be allotted and issued to Shareholders *pro rata* to their holdings of Ordinary Shares at the Record Date (6.00 p.m. on 26 February 2026). Each redemption of B Shares will be undertaken at the option of the Company. It is expected that redemption will occur shortly after each date of issue and allotment of B Shares, when all of the B Shares then in issue will be compulsorily redeemed and cancelled in accordance with their terms for an amount not exceeding the amount treated as paid up on the B Shares.

The Company will not allot or issue any fractions of B Shares and the entitlements of each Shareholder will be rounded down to the nearest whole number of B Shares.

Shareholders should note that no share certificates will be issued for any B Shares allotted and no CREST accounts will be credited with any such shares.

No application will be made for the B Shares to be admitted to listing on the Official List or to trading on the London Stock Exchange's main market for listed securities. The B Shares will not be listed or admitted to trading on any

Stock Exchange Main Market is not recognised. The B Shares will not be listed or admitted to trading on any other recognised investment exchange.

The rights and restrictions to be attached to the B Shares are more fully set out in Part 3 of the circular published by the Company on 17 June 2024 in connection with the B Share Scheme (the "Circular"). The Circular is available in the Literature section of the Company's website (<https://www.aberdeeninvestments.com/en-gb/adig/literature>) within the subsection titled "Key documents".

The apportionment ratio between the B Shares and the Ordinary Shares in relation to the 2026 Return of Capital (for UK capital gains tax purposes) will be published in the Literature section of the Company's website (<https://www.aberdeeninvestments.com/en-gb/adig/literature>) within the subsection titled "Key documents" following the 2026 Return of Capital.

#### **Timetable**

It is expected that the timetable for the 2026 Return of Capital will be as follows:

	2026
Ex Date in respect of the 2026 Return of Capital	25 February
Record Date in respect of the 2026 Return of Capital	6.00 p.m. on 26 February
B Shares issued and allotted in respect of the 2026 Return of Capital	27 February
Redemption Date in respect of the 2026 Return of Capital	27 February
Payment date on which: (i) cheques and electronic payments are sent to certificated Shareholders; and (ii) CREST accounts are credited with funds for uncertificated Shareholders, in each case respect of the 2026 Return of Capital	9 March

*All references to time in this announcement are to UK time. If any of the above times and/or dates change, the revised time(s) and/or date(s) will be notified to Shareholders by an announcement through a Regulatory Information Service.*

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#### **Notes:**

- (1) In order to optimise the use of the Company's distributable reserves, the 2026 Return of Capital will be implemented through three consecutive sets of B Share issues, redemptions and cancellations on the same day (through two consecutive sets of issues, redemptions and cancellations of 5 B Shares per Ordinary Share held at the Record Date immediately followed by the issue, redemption and cancellation of 9 B Shares for every 2 Ordinary Shares held at the Record Date). When taken together, the 2026 Return of Capital will result in Shareholders receiving, in aggregate, 14.5 B Shares per Ordinary Share and, therefore, redemption proceeds equivalent to 14.5 pence per Ordinary Share, in each case subject to rounding down for fractional entitlements. The Company expects certificated Shareholders will receive one consolidated cheque or electronic payment (as applicable), and uncertificated Shareholders to receive one consolidated payment in CREST, in respect of their aggregate entitlement to the redemption proceeds from the 2026 Return of Capital (that is, one transmission equivalent to 14.5 pence per Ordinary Share (subject to rounding down for fractional entitlements)).

#### **Important information**

This announcement is released by the Company and the information contained within this announcement is deemed by the Company to constitute inside information for the purposes of Article 7 of UK MAR. Upon publication of this announcement via a Regulatory Information Service, such information is now considered to be in the public domain. The person responsible for arranging for the release of this announcement on behalf of the Company is abrdn Holdings Limited, the Company Secretary.

The Company's LEI number is 2138003QINEGCHYGW702.

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