



## abrdn Cost Disclosure Disclaimer

**EPT and CEPT Data for PRIIPS Reporting  
EMT Data for MiFID II Reporting  
DCPT and FVPT Data for PS17/20 Reporting  
Local Government Pension Scheme (LGPS) Reporting  
Article 50 Ex Post for MIFID II Reporting**

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The values populated for EMT field “07020\_One-off\_cost\_Financial\_Instrument\_entry\_cost” and EPT field “03010\_One-off\_cost\_Portfolio\_entry\_cost” reflect the actual initial/preliminary charges applied by the ACD in practice - maximum charges may be found detailed in the relevant fund offering document (e.g. the Fund’s Prospectus and for UCITS, the fund’s UCITS KIID).

For products which make available a UCITS Key Investor Information Document (“KIID”) or Non-UCITS Retail Scheme (“NURS”) Key Investor Information Document, costs from transactions over a 3 year historic period are required. For transactions prior to October 2017 we have applied an approach based on the ‘new PRIIPs’ methodology as outlined in Annex VI 21 of the PRIIPS Regulatory Technical Standards Annexes using actual turnover rather than estimated turnover. For transactions after October 2017, costs have been calculated using the arrival price methodology as defined within Annex VI 12-20. Where an arrival

price cannot be sourced an opening price shall be used, failing which the previous day closing price will be used, failing sourcing any of these, a standardised spread figure per asset class shall be used. Products which make available a PRIIPs Key Information Document (“KID”) calculate transaction costs using the arrival price methodology defined within Annex VI 12-20 for a full 3 year period, with a standardised spread figure per asset class should the arrival price not be available.

Article 50 Ex Post reporting aggregates costs for the previous calendar year.