



Subsequent to the issuance of the original 2020 Forms 1099-DIV in January 2021, new information was released regarding the federal tax character of dividends paid by several of the underlying companies held by the Aberdeen Global Dynamic Dividend Fund (the "Fund"). When this new information was applied to the dividends received by the Fund in 2020, the tax character of the 2020 dividends paid by the Fund also changed. The amended 2020 Form 1099-DIV reflects the change in the classification of the distributions paid in 2020 by the Fund from taxable ordinary income (Box 1a) to a non-taxable return of capital (Box 3). For taxable investors, this likely results in a change to the federal income tax consequences of the income distributions received from the Fund in calendar year 2020. We recommend consulting your tax advisor about the feasibility and the potential benefit of amending your 2020 federal tax return.

Please carefully read the Questions and Answers below for additional information regarding the revised tax information for calendar year 2020. Please note that we are unable to provide tax advice and shareholders should consult with, and rely on, their tax advisor in determining how to proceed.

1) Why has the Fund issued a revised Form 1099-DIV for calendar year 2020?

Subsequent to the issuance of the original 2020 Forms 1099-DIV in January 2021, new information was released regarding the federal tax character of dividends paid by several of the underlying companies held by the Fund. When this new information was applied to the dividends received by the Fund in 2020, the tax character of the 2020 dividends paid by the Fund also changed. The revised 2020 tax information has been posted to the Fund's website under 'Tax Information' at www.aberdeenagd.com.

2) What are the key changes on the revised data for the Form 1099-DIV for calendar year 2020 that I should pay attention to?

The revised tax information for the Fund for the calendar year 2020 shows lower than previously reported ordinary dividends (Box 1a) and a higher non-dividend distribution (Box 3). Other previously reported items may also have changed so you should review this new information carefully and also consult with your tax advisor.

3) How should I proceed with this revised Form 1099-DIV for calendar year 2020?

You should discuss this revised Form 1099-DIV with your tax advisor in order to determine the tax consequences in relation to your investment in the Fund, your particular tax situation, and whether you should file an amended tax return.

4) Are there any consequences if I choose to not amend my 2020 tax return?

The correct distribution allocations are included on the revised 2020 Forms 1099-DIV that the Fund sends to the IRS. If you choose not to file an amended tax return, your 2020 tax returns may not match the revised information reported to the IRS by the Fund. In addition, because the revised information reflects a return of capital, the "cost basis" of your shares would be reduced. If you sold your Fund shares since 2020, you would not have taken this cost basis adjustment into account, which would affect

the amount of gain or loss realized upon a sale of Fund shares. The IRS may review post-2020 returns in light of this new information. We recommend you consult your tax adviser about the advisability and feasibility of amending the tax returns for the year in which you sold your Fund shares. Your state and/or local income tax filings may also be impacted by the new information.

5) How much will I receive in a refund if I choose to amend my 2020 tax return?

Whether you receive anything depends on your particular tax situation. If you hold the Fund in a taxable account, you are likely to receive a tax refund. We recommend you consult your tax advisor about the feasibility and the potential benefit of amending your 2020 federal tax return to claim this refund.

Please visit the Fund's website at www.aberdeenagd.com for current information about the Fund. If you have any questions, please contact the Fund's investor relations team at (1) 800-647-0584.