(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name ABRDN GLOBAL INFRASTRUCTURE INCOME FUND 85-1096312 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact ABRDN INC. 215-405-5700 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact C/O ABRDN INC., 1900 MARKET STREET, SUITE 200 PHILADELPHIA, PA 19103 8 Date of action 1/24/2024, 2/22/2024, 3/21/2024, 4/23/2024, 9 Classification and description 5/23/2024, 6/21/2024, 7/24/2024, 8/23/2024, COMMON STOCK - REGULATED INVESTMENT COMPANY 9/20/2024 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 00326W106 ASGI Part II Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► A PERCENTAGE OF THE DISTRIBUTIONS PAID IN JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE, JULY, AUGUST AND SEPTEMBER 2024 WERE RETURN OF CAPITAL DISTRIBUTIONS AND NOT DISTRIBUTIONS OF DIVIDEND INCOME AS DEFINED UNDER INTERNAL REVENUE CODE SECTIONS 301(c)(2) AND 316. SEE ATTACHMENT. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► <u>SEE ATTACHMENT. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS</u> OF THE SHAREHOLDERS' SHARES IN THE ABRDN GLOBAL INFRASTRUCTURE INCOME FUND. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► SEE ATTACHMENT.

Part I	Ц	Organizational Action (continue	d)		
17 Lis	st the	applicable Internal Revenue Code section	on(s) and subsection(s) upon whic	h the tax treatment is based	_
INTERN	AL RI	EVENUE CODE SECTIONS 316, 301(c))(1), AND 301(c)(2).		
18 Ca	an any	v resulting loss be recognized? ► NO L	OSS WILL BE RECOGNIZED AS	A RESULT OF THE RETU	RN OF CAPITAL DISTRIBUTIONS
		OF CAPITAL DISTRIBUTIONS WILL			
		CTURE INCOME FUND .			
19 Pr	ovide	any other information necessary to imp	lement the adjustment, such as th	e reportable tax year ▶	
		OF CAPITAL DISTRIBUTIONS DESC			
	Linde	r penalties of perjury, I declare that I have ex	ramined this return, including accompa	anving schedules and statement	s and to the hest of my knowledge and
		, it is true, correct, and complete. Declaration			
Sign					
Here	Ciana	_{tture▶} /s/Sharon Ferrari		Data N	
	Signa			Date ►	
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Paid				_ 440	Check if
Prepa		MICHAEL J MOONEY	C IID		
Use C	nly	Firm's name ► ERNST & YOUNG U.			Firm's EIN ▶ *
Sand Ea	rm 00	Firm's address ► ONE MANHATTAN V 37 (including accompanying statements			Phone no. 212-773-3000
OCHU FO	,,,,,,,	or undidding accompanying statements	y to. Department of the Heasury,	intornal nevertue Service, O	guon, UT 04201-0004

ABRDN GLOBAL INFRASTRUCTURE INCOME FUND EIN: 85-1096312 FORM 8937 ATTACHMENT

CUSIP	TICKER	EX DATE:	RECORD DATE:	PAYABLE DATE:	DISTRIBUTION AMOUNT PER SHARE	TAXABLE DIVIDEND PERCENTAGE PER SHARE	RETURN OF CAPITAL PER SHARE	LT DISTRIBUTION PER SHARE
00326W106	ASGI	1/23/2024	1/24/2024	1/31/2024	0.16000	0.03502	0.05072	0.07426
00326W106	ASGI	2/21/2024	2/22/2024	2/29/2024	0.15000	0.03283	0.04755	0.06962
00326W106	ASGI	3/20/2024	3/21/2024	3/28/2024	0.15000	0.03283	0.04755	0.06962
00326W106	ASGI	4/22/2024	4/23/2024	4/30/2024	0.15000	0.03283	0.04755	0.06962
00326W106	ASGI	5/22/2024	5/23/2024	5/31/2024	0.20000	0.04377	0.06340	0.09282
00326W106	ASGI	6/21/2024	6/21/2024	6/28/2024	0.21000	0.04596	0.06657	0.09747
00326W106	ASGI	7/24/2024	7/24/2024	7/31/2024	0.20000	0.04377	0.06340	0.09282
00326W106	ASGI	8/23/2024	8/23/2024	8/30/2024	0.20000	0.04377	0.06340	0.09282
00326W106	ASGI	9/20/2024	9/20/2024	9/30/2024	0.21000	0.04596	0.06657	0.09747