



**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 EMERGING MARKETS EQUITY INCOME FUND, INC..

**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 2024.

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.

**Sign Here**  
Signature ▶ /s/Sharon Ferrari Date ▶

Print your name ▶ SHARON FERRARI Title ▶ DIRECTOR PRODUCT MANAGEMENT

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

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

ABRDN EMERGING MARKETS EQUITY INCOME FUND, INC.  
EIN: 22-2990009  
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
00301W105	AEF	3/20/2024	3/21/2024	3/28/2024	0.09000	0.00350	0.08650
00301W105	AEF	6/21/2024	6/21/2024	6/28/2024	0.10000	0.00389	0.09611
00301W105	AEF	9/23/2024	9/23/2024	9/30/2024	0.10000	0.00389	0.09611
00301W105	AEF	12/30/2024	12/30/2024	1/10/2025	0.10000	0.00389	0.09611