



25 September 2024

## Notice to Investors

### **iShares Emerging Markets IMI Equity Index Fund: Indian CGT**

#### **Purpose of this notice**

BlackRock Investment Management (Australia) Limited (**BlackRock**) is the Responsible Entity of the iShares Emerging Markets IMI Equity Index Fund (ARSN 142 291 423) (APIR BGL0083AU).

This notice is issued by BlackRock for the purpose of providing updated information to investors in the Fund regarding how and when liability for Indian capital gains tax ("**Indian CGT**") on Indian stocks is reflected in the Fund's net asset value ("**NAV**").

#### ***Accrual for Indian capital gains tax liability incorporated into Fund NAV***

On 25 September 2024 we added an accrual for the estimated Indian CGT payable on Indian stocks into the Fund's NAV. This accrual represented approximately 1.35% of NAV and will appear as a tracking difference in the Fund's performance compared with the performance of the underlying index for the month.

Indian CGT has always been paid by the Fund on taxable Indian capital gains, however in the past the amounts have not been material. With the liability for Indian capital gains tax steadily growing as a percentage of Fund NAV, we consider it to be in unitholders' best interests to accrue a provision for Indian CGT into the Fund's NAV going forward.

#### **Further Information**

If you would like further information, please contact your BlackRock account manager or our Client Services Centre using the contact details below.

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