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8 July 2025

Market Announcements Office
ASX Limited

# ANNOUNCEMENT – COMPONENTS OF DISTRIBUTIONS

## iShares MSCI South Korea ETF (IKO)

BlackRock Investment Management (Australia) Limited (**BIMAL**) is the Responsible Entity for the above listed Australian-domiciled iShares® exchange traded fund (**Fund**) which is quoted on the ASX.

BIMAL would like to announce the following estimated distribution breakdown for the Fund, for the distribution period ending 30 June 2025 **(Ex Date-1)**.

| | |
|---|---|
| Ex-Date | 1-Jul-25 |
| Record Date | 2-Jul-25 |
| Payment Date | 11-Jul-25 |
| **Cash Distribution (Cents-Per-Unit)** | **142.553569** |

| Breakdown of Cash Distribution (estimates) | Percent |
|---|---|
| **Australian sourced income** | |
| Interest (subject to Non-Resident Withholding Tax) | 0.0025% |
| Interest (not subject to Non-Resident Withholding Tax) | 0.0000% |
| Franked dividends (net) | 0.0000% |
| Unfranked dividends | 0.0000% |
| Unfranked dividends - CFI | 0.0000% |
| Other Income | 0.0000% |
| Domestic other income - Clean Building MIT Income | 0.0000% |
| Domestic other income - Non-Concessional MIT Income | 0.0000% |
| Domestic other income - Excluded from Non-Concessional MIT income | 0.0000% |
| **Foreign sourced income** | |
| Foreign income (net) | 99.9975% |
| CFC Income | 0.0000% |
| **Net capital gains - TAP** | |
| Discounted capital gains - TAP | 0.0000% |
| Discounted capital gains - TAP - Clean Building MIT Income | 0.0000% |
| Discounted capital gains - TAP - Non-Concessional MIT Income | 0.0000% |
| Discounted capital gains - TAP - Excluded from Non-Concessional MIT income | 0.0000% |
| Capital gains - other method TAP | 0.0000% |
| Capital gains - other method TAP - Clean Building MIT Income | 0.0000% |
| Capital gains - other method TAP - Non-Concessional MIT Income | 0.0000% |
| Capital gains - other method TAP - Excluded from Non-Concessional MIT income | 0.0000% |
| **Net capital gains - NTAP** | |
| Discounted capital gains - NTAP | 0.0000% |
| Capital gains - other method NTAP | 0.0000% |
| **Non-assessable income** | |
| Exempt income | 0.0000% |
| Other non-assessable amounts | 0.0000% |

| | |
|---|---|
| Non-assessable non-exempt income | 0.0000% |
| CGT Concession (TAP) | 0.0000% |
| CGT Concession (TAP) - Clean Building MIT Income | 0.0000% |
| CGT Concession (TAP) - Non-Concessional MIT Income | 0.0000% |
| CGT Concession (TAP) - Excluded from Non-Concessional MIT income | 0.0000% |
| CGT Concession (NTAP) | 0.0000% |
| Return of Capital | 0.0000% |
| CASH DISTRIBUTION | 100.0000% |
| **Non-cash distribution components (estimates)** | **Cents-per-Unit** |
| Franking credits gross-up | 0.000000 |
| Foreign withholding tax gross-up | 33.999719 |
| Other tax credits | 0.000000 |
| **Estimated Gross Distribution (Cents-Per-Unit)** | **176.553288** |

**Estimates Only**

**The information stated on this announcement provides estimates for the Fund for the distribution period ending 30 June 2025 (Ex date-1). Full year tax components will be stated on each unitholder's AMIT member annual statement (AMMA statement), which will be issued following financial year end.**

The Fund is an Attribution Managed Investment Trust for the purposes of the Income Tax Assessment Act 1997 (**ITAA 1997**).

The estimated components reflected above are provided solely to assist other entities (such as intermediaries) with determining withholding tax obligations under the Tax Administration Act 1953 (**TAA 1953**) that may arise in respect of any amounts (for example, Fund Payments) distributed to non-resident unitholders and should not be used for any other purpose.

Entities (such as intermediaries that hold units on behalf of non-resident unitholders) who are required to withhold tax from the distributions should be aware that that the AMMA statement issued by the ETF may provide for 'deemed payments' which may be subject to additional withholding tax obligations.

Australian resident unitholders should continue to have regard to the distribution components disclosed on their AMMA statement in respect of the 30 June 2025 income year.

Under the AMIT regime, in any distribution period there may be a difference between the total estimated attributable income components and the Cash Distribution paid.

"**Fund Payment Amount**" is relevant for non-resident Australian investors (Foreign Investors) holding a widely held trust such as the iShares ETF. It refers to the distribution of Australian sourced income and capital gains (excluding dividends, interest and royalties) that for a Foreign Investor is subject to withholding tax. The Fund Payment Amount is calculated as the sum of the components Australian sourced income (Other Income), Net capital gains - TAP (Discounted capital gains - TAP, multiplied by 2) and Net Capital Gains - TAP (Capital gains - Other method TAP).

**"Franking credits gross-up"** represents your entitlement to a tax offset. For example, for the majority of investors, where a $70 fully franked dividend is declared, you will receive $70 in cash and $30 of franking credits gross up will be attributed to you (notional amount). The $30 will need to be "grossed up" in your assessable income (i.e., you will include $100 [$70 + $30] in your assessable income) and may be claimed as a tax offset.

**Disclaimer:** The impact of franking credits gross up may be different depending on your circumstances. As such, the above example is for illustrative purposes only and does not constitute tax advice and may not be relied upon as such. It is recommended that you obtain your own independent professional taxation advice.

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