

iShares[®] S&P GSCI[™] Commodity- Indexed Trust

June 2024 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period June 1, 2024 through June 30, 2024	Year to Date
Investment Income		
Interest	\$ 4,485,836	\$ 27,161,587
Total investment income	<u>4,485,836</u>	<u>27,161,587</u>
Expenses		
Sponsor's fees	672,251	3,811,159
Brokerage commissions and fees	183,710	421,801
Total expenses	<u>855,961</u>	<u>4,232,960</u>
Net investment income	<u>3,629,875</u>	<u>22,928,627</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	78	204
Futures contracts	(1,319,903)	56,484,353
Net realized gain (loss)	<u>(1,319,825)</u>	<u>56,484,557</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	34,384	(99,714)
Futures contracts	12,988,629	17,525,300
Net change in unrealized appreciation/depreciation	<u>13,023,013</u>	<u>17,425,586</u>
Net realized and unrealized gain	<u>11,703,188</u>	<u>73,910,143</u>
Net increase in net assets resulting from operations	<u>\$ 15,333,063</u>	<u>\$ 96,838,770</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

**For the Period
June 1, 2024
through
June 30, 2024**

Net Assets, Beginning of Period	\$ <u>1,066,757,321</u>
Operations:	
Net investment income	3,629,875
Net realized loss	(1,319,825)
Net change in unrealized appreciation/depreciation	<u>13,023,013</u>
Net increase in net assets resulting from operations	<u>15,333,063</u>
Capital Share Transactions:	
Contributions for shares issued	35,238,477
Distributions for shares redeemed	<u>(18,809,156)</u>
Net increase in net assets resulting from capital share transactions	<u>16,429,321</u>
Increase in net assets	<u>31,762,384</u>
Net Assets, End of Period	\$ <u><u>1,098,519,705</u></u>
Net asset value per Share (Based on 49,500,000 shares outstanding)	\$ <u>22.19</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

To the best of the knowledge and belief of the undersigned, the information contained in the preceding Statements of Operations and Changes in Net Assets for the iShares® S&P GSCI™ Commodity-Indexed Trust is accurate and complete.



Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

Income	For the Period June 1, 2024 through June 30, 2024	Year to Date
Gross income from futures contracts	\$ 1,849,322	\$ 51,583,931
Gross interest income	4,485,836	27,161,587
Gross gain from sales of short-term investments (U.S. Treasury bills)	80	368
Gross income from all sources	\$ 6,335,238	\$ 78,745,886
Assets		
	June 30, 2024	
Receivable for variation margin on open futures contracts	\$ —	
Fair value of short-term investments (U.S. Treasury bills)	1,101,004,768	
Cash	2,166,626	
Other assets	—	
Total assets	\$ 1,103,171,394	

As of June 30, 2024, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

Number of Contracts	Expiration Date	Current Notional Amount	Net Unrealized Appreciation (Depreciation)²
35,630	September 2024	\$ 1,096,381,419	\$ 25,609,438

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² Tax basis unrealized appreciation/depreciation treats brokerage commissions and fees as an increase to the cost basis.

iShares[®] S&P GSCI[™] Commodity- Indexed Trust

May 2024 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period May 1, 2024 through May 31, 2024	Year to Date
Investment Income		
Interest	\$ 4,907,355	\$ 22,675,751
Total investment income	<u>4,907,355</u>	<u>22,675,751</u>
Expenses		
Sponsor's fees	688,400	3,138,908
Brokerage commissions and fees	1,842	238,091
Total expenses	<u>690,242</u>	<u>3,376,999</u>
Net investment income	<u>4,217,113</u>	<u>19,298,752</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	(93)	126
Futures contracts	467,096	57,804,256
Net realized gain	<u>467,003</u>	<u>57,804,382</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	341,381	(134,098)
Futures contracts	(26,268,685)	4,536,671
Net change in unrealized appreciation/depreciation	<u>(25,927,304)</u>	<u>4,402,573</u>
Net realized and unrealized gain (loss)	<u>(25,460,301)</u>	<u>62,206,955</u>
Net increase (decrease) in net assets resulting from operations	<u>\$ (21,243,188)</u>	<u>\$ 81,505,707</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

For the Period
May 1, 2024
through
May 31, 2024

Net Assets, Beginning of Period	\$ <u>1,104,509,311</u>
Operations:	
Net investment income	4,217,113
Net realized gain	467,003
Net change in unrealized appreciation/depreciation	<u>(25,927,304)</u>
Net decrease in net assets resulting from operations	<u>(21,243,188)</u>
Capital Share Transactions:	
Contributions for shares issued	6,599,586
Distributions for shares redeemed	<u>(23,108,388)</u>
Net decrease in net assets resulting from capital share transactions	<u>(16,508,802)</u>
Decrease in net assets	<u>(37,751,990)</u>
Net Assets, End of Period	\$ <u><u>1,066,757,321</u></u>
Net asset value per Share (Based on 48,700,000 shares outstanding)	\$ <u>21.90</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

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Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

Income	For the Period May 1, 2024 through May 31, 2024	Year to Date
Gross income from futures contracts	\$ 464,292	\$ 49,734,609
Gross interest income	4,907,355	22,675,751
Gross gain from sales of short-term investments (U.S. Treasury bills)	66	288
Gross income from all sources	\$ 5,371,713	\$ 72,410,648
Assets		
	May 31, 2024	
Receivable for variation margin on open futures contracts	\$ —	
Fair value of short-term investments (U.S. Treasury bills)	1,074,815,070	
Cash	1,968,757	
Other assets	—	
Total assets	\$ 1,076,783,827	

As of May 31, 2024, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

Number of Contracts	Expiration Date	Current Notional Amount	Net Unrealized Appreciation (Depreciation)²
34,905	June 2024	\$ 1,063,321,487	\$ 12,599,312

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iShares[®] S&P GSCI[™] Commodity- Indexed Trust

April 2024 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period April 1, 2024 through April 30, 2024	Year to Date
Investment Income		
Interest	\$ 4,752,616	\$ 17,768,396
Total investment income	<u>4,752,616</u>	<u>17,768,396</u>
Expenses		
Sponsor's fees	665,407	2,450,508
Brokerage commissions and fees	2,650	236,249
Total expenses	<u>668,057</u>	<u>2,686,757</u>
Net investment income	<u>4,084,559</u>	<u>15,081,639</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	4	219
Futures contracts	132,090	57,337,160
Net realized gain	<u>132,094</u>	<u>57,337,379</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	(51,024)	(475,479)
Futures contracts	6,243,510	30,805,356
Net change in unrealized appreciation/depreciation	<u>6,192,486</u>	<u>30,329,877</u>
Net realized and unrealized gain	<u>6,324,580</u>	<u>87,667,256</u>
Net increase in net assets resulting from operations	<u>\$ 10,409,139</u>	<u>\$ 102,748,895</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

**For the Period
April 1, 2024
through
April 30, 2024**

Net Assets, Beginning of Period	\$ <u>1,034,489,890</u>
Operations:	
Net investment income	4,084,559
Net realized gain	132,094
Net change in unrealized appreciation/depreciation	<u>6,192,486</u>
Net increase in net assets resulting from operations	<u>10,409,139</u>
Capital Share Transactions:	
Contributions for shares issued	61,867,864
Distributions for shares redeemed	<u>(2,257,582)</u>
Net increase in net assets resulting from capital share transactions	<u>59,610,282</u>
Increase in net assets	<u>70,019,421</u>
Net Assets, End of Period	\$ <u><u>1,104,509,311</u></u>
Net asset value per Share (Based on 49,450,000 shares outstanding)	\$ <u>22.34</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

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Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

Income	For the Period April 1, 2024 through April 30, 2024	Year to Date
Gross income from futures contracts	\$ 106,417	\$ 49,270,317
Gross interest income	4,752,616	17,768,396
Gross gain from sales of short-term investments (U.S. Treasury bills)	7	222
Gross income from all sources	\$ 4,859,040	\$ 67,038,935
Assets	April 30, 2024	
Receivable for variation margin on open futures contracts	\$	—
Fair value of short-term investments (U.S. Treasury bills)		1,117,064,061
Cash		131,477
Other assets		—
Total assets	\$	1,117,195,538

As of April 30, 2024, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

Number of Contracts	Expiration Date	Current Notional Amount	Net Unrealized Appreciation (Depreciation)²
35,321	June 2024	\$ 1,101,856,256	\$ 38,865,742

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iShares[®] S&P GSCI[™] Commodity- Indexed Trust

March 2024 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period March 1, 2024 through March 31, 2024	Year to Date
Investment Income		
Interest	\$ 4,501,058	\$ 13,015,780
Total investment income	<u>4,501,058</u>	<u>13,015,780</u>
Expenses		
Sponsor's fees	631,014	1,785,101
Brokerage commissions and fees	<u>227,325</u>	<u>233,599</u>
Total expenses	<u>858,339</u>	<u>2,018,700</u>
Net investment income	<u>3,642,719</u>	<u>10,997,080</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	–	215
Futures contracts	<u>55,034,213</u>	<u>57,205,070</u>
Net realized gain	<u>55,034,213</u>	<u>57,205,285</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	46,666	(424,455)
Futures contracts	<u>(13,760,675)</u>	<u>24,561,846</u>
Net change in unrealized appreciation/depreciation	<u>(13,714,009)</u>	<u>24,137,391</u>
Net realized and unrealized gain	<u>41,320,204</u>	<u>81,342,676</u>
Net increase in net assets resulting from operations	<u>\$ 44,962,923</u>	<u>\$ 92,339,756</u>


iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

**For the Period
March 1, 2024
through
March 31, 2024**

Net Assets, Beginning of Period	\$ <u>932,647,567</u>
Operations:	
Net investment income	3,642,719
Net realized gain	55,034,213
Net change in unrealized appreciation/depreciation	<u>(13,714,009)</u>
Net increase in net assets resulting from operations	<u>44,962,923</u>
Capital Share Transactions:	
Contributions for shares issued	<u>56,879,400</u>
Net increase in net assets resulting from capital share transactions	<u>56,879,400</u>
Increase in net assets	<u>101,842,323</u>
Net Assets, End of Period	\$ <u><u>1,034,489,890</u></u>
Net asset value per Share (Based on 46,800,000 shares outstanding)	\$ <u>22.10</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

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Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

Income	For the Period March 1, 2024 through March 31, 2024	Year to Date
Gross income from futures contracts	\$ 47,711,051	\$ 49,163,900
Gross interest income	4,501,058	13,015,780
Gross gain from sales of short-term investments (U.S. Treasury bills)	—	215
Gross income from all sources	\$ 52,212,109	\$ 62,179,895
Assets		
	March 31, 2024	
Receivable for variation margin on open futures contracts	\$ 15,193,076	
Fair value of short-term investments (U.S. Treasury bills)	1,016,942,554	
Cash	2,985,274	
Other assets	—	
Total assets	\$ 1,035,120,904	

As of March 31, 2024, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

Number of Contracts	Expiration Date	Current Notional Amount	Net Unrealized Appreciation (Depreciation)²
33,309	June 2024	\$ 1,032,162,638	\$ 32,623,084

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iShares[®] S&P GSCI[™] Commodity- Indexed Trust

February 2024 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period February 1, 2024 through February 29, 2024	Year to Date
Investment Income		
Interest	\$ 3,977,896	\$ 8,514,722
Total investment income	<u>3,977,896</u>	<u>8,514,722</u>
Expenses		
Sponsor's fees	557,883	1,154,087
Brokerage commissions and fees	2,912	6,274
Total expenses	<u>560,795</u>	<u>1,160,361</u>
Net investment income	<u>3,417,101</u>	<u>7,354,361</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	25	215
Futures contracts	1,151,419	2,170,857
Net realized gain	<u>1,151,444</u>	<u>2,171,072</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	(28,590)	(471,121)
Futures contracts	3,136,663	38,322,521
Net change in unrealized appreciation/depreciation	<u>3,108,073</u>	<u>37,851,400</u>
Net realized and unrealized gain	<u>4,259,517</u>	<u>40,022,472</u>
Net increase in net assets resulting from operations	<u>\$ 7,676,618</u>	<u>\$ 47,376,833</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

	For the Period February 1, 2024 through February 29, 2024
Net Assets, Beginning of Period	\$ <u>941,972,352</u>
Operations:	
Net investment income	3,417,101
Net realized gain	1,151,444
Net change in unrealized appreciation/depreciation	<u>3,108,073</u>
Net increase in net assets resulting from operations	<u>7,676,618</u>
Capital Share Transactions:	
Contributions for shares issued	7,202,969
Distributions for shares redeemed	<u>(24,204,372)</u>
Net decrease in net assets resulting from capital share transactions	<u>(17,001,403)</u>
Decrease in net assets	<u>(9,324,785)</u>
Net Assets, End of Period	\$ <u><u>932,647,567</u></u>
Net asset value per Share (Based on 44,150,000 shares outstanding)	\$ <u>21.12</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

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Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

Income	For the Period February 1, 2024 through February 29, 2024	Year to Date
Gross income from futures contracts	\$ 953,990	\$ 1,452,849
Gross interest income	3,977,896	8,514,722
Gross gain from sales of short-term investments (U.S. Treasury bills)	25	215
Gross income from all sources	\$ 4,931,911	\$ 9,967,786
Assets	February 29, 2024	
Receivable for variation margin on open futures contracts	\$ 322,364	
Fair value of short-term investments (U.S. Treasury bills)	930,160,729	
Cash	2,722,357	
Other assets	—	
Total assets	\$ 933,205,450	

As of February 29, 2024, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

Number of Contracts	Expiration Date	Current Notional Amount	Net Unrealized Appreciation (Depreciation)²
31,297	March 2024	\$ 929,824,481	\$ 46,419,535

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iShares[®] S&P GSCI[™] Commodity- Indexed Trust

January 2024 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Operations (unaudited)

	For the Period January 1, 2024 through January 31, 2024
Investment Income	
Interest	\$ 4,536,826
Total investment income	<u>4,536,826</u>
Expenses	
Sponsor's fees	596,204
Brokerage commissions and fees	<u>3,362</u>
Total expenses	599,566
Net investment income	<u>3,937,260</u>
Net Realized and Unrealized Gain (Loss)	
Net realized gain (loss) from:	
Short-term investments	190
Futures contracts	<u>1,019,438</u>
Net realized gain	<u>1,019,628</u>
Net change in unrealized appreciation/depreciation on:	
Short-term investments	(442,531)
Futures contracts	<u>35,185,858</u>
Net change in unrealized appreciation/depreciation	<u>34,743,327</u>
Net realized and unrealized gain	<u>35,762,955</u>
Net increase in net assets resulting from operations	<u>\$ 39,700,215</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

	For the Period January 1, 2024 through January 31, 2024
Net Assets, Beginning of Period	\$ <u>968,051,679</u>
Operations:	
Net investment income	3,937,260
Net realized gain	1,019,628
Net change in unrealized appreciation/depreciation	<u>34,743,327</u>
Net increase in net assets resulting from operations	<u>39,700,215</u>
Capital Share Transactions:	
Contributions for shares issued	1,018,980
Distributions for shares redeemed	<u>(66,798,522)</u>
Net decrease in net assets resulting from capital share transactions	<u>(65,779,542)</u>
Decrease in net assets	<u>(26,079,327)</u>
Net Assets, End of Period	\$ <u><u>941,972,352</u></u>
Net asset value per Share (Based on 44,950,000 shares outstanding)	\$ <u>20.96</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

To the best of the knowledge and belief of the undersigned, the information contained in the preceding Statements of Operations and Changes in Net Assets for the iShares® S&P GSCI™ Commodity-Indexed Trust is accurate and complete.



Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

	For the Period January 1, 2024 through January 31, 2024
<u>Income</u>	
Gross income from futures contracts	\$ 498,859
Gross interest income	4,536,826
Gross gain from sales of short-term investments (U.S. Treasury bills)	190
Gross income from all sources	<u>\$ 5,035,875</u>
<u>Assets</u>	
Receivable for variation margin on open futures contracts	\$ —
Fair value of short-term investments (U.S. Treasury bills)	951,809,473
Cash	1,201,426
Other assets	—
Total assets	<u>\$ 953,010,899</u>

As of January 31, 2024, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

Number of Contracts	Expiration Date	Current Notional Amount	Net Unrealized Appreciation (Depreciation)²
31,807	March 2024	\$ 940,787,446	\$ 43,280,968

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² Tax basis unrealized appreciation/depreciation treats brokerage commissions and fees as an increase to the cost basis.

iShares[®] S&P GSCI[™] Commodity- Indexed Trust

December 2023 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period December 1, 2023 through December 31, 2023	Year to Date
Investment Income		
Interest	\$ 4,177,778	\$ 52,559,888
Total investment income	<u>4,177,778</u>	<u>52,559,888</u>
Expenses		
Sponsor's fees	623,643	8,046,692
Brokerage commissions and fees	172,606	863,130
Total expenses	<u>796,249</u>	<u>8,909,822</u>
Net investment income	<u>3,381,529</u>	<u>43,650,066</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	392	26,056
Futures contracts	<u>(128,073,399)</u>	<u>(58,095,356)</u>
Net realized loss	<u>(128,073,007)</u>	<u>(58,069,300)</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	406,555	28,405
Futures contracts	<u>88,681,443</u>	<u>(52,150,846)</u>
Net change in unrealized appreciation/depreciation	<u>89,087,998</u>	<u>(52,122,441)</u>
Net realized and unrealized loss	<u>(38,985,009)</u>	<u>(110,191,741)</u>
Net decrease in net assets resulting from operations	<u>\$ (35,603,480)</u>	<u>\$ (66,541,675)</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

	For the Period December 1, 2023 through December 31, 2023
Net Assets, Beginning of Period	\$ <u>1,068,314,286</u>
Operations:	
Net investment income	3,381,529
Net realized loss	(128,073,007)
Net change in unrealized appreciation/depreciation	<u>89,087,998</u>
Net decrease in net assets resulting from operations	<u>(35,603,480)</u>
Capital Share Transactions:	
Contributions for shares issued	15,243,816
Distributions for shares redeemed	<u>(79,902,943)</u>
Net decrease in net assets resulting from capital share transactions	<u>(64,659,127)</u>
Decrease in net assets	<u>(100,262,607)</u>
Net Assets, End of Period	\$ <u><u>968,051,679</u></u>
Net asset value per Share (Based on 48,200,000 shares outstanding)	\$ <u>20.08</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

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Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

<u>Income</u>	For the Period December 1, 2023 through December 31, 2023	Year to Date
Gross income from futures contracts	\$ 8,089,722	\$ 141,899,942
Gross interest income	4,177,778	52,559,888
Gross gain from sales of short-term investments (U.S. Treasury bills)	393	35,351
Gross income from all sources	<u>\$ 12,267,893</u>	<u>\$ 194,495,181</u>
<u>Assets</u>	December 31, 2023	
Receivable for variation margin on open futures contracts	\$	—
Fair value of short-term investments (U.S. Treasury bills)		972,113,449
Cash		2,435,084
Other assets		—
Total assets	<u>\$</u>	<u>974,548,533</u>

As of December 31, 2023, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

<u>Number of Contracts</u>	<u>Expiration Date</u>	<u>Current Notional Amount</u>	<u>Net Unrealized Appreciation (Depreciation)²</u>
33,910	March 2024	\$ 964,753,064	\$ 8,089,722

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² Tax basis unrealized appreciation/depreciation treats brokerage commissions and fees as an increase to the cost basis.

iShares[®] S&P GSCI[™] Commodity- Indexed Trust

November 2023 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period November 1, 2023 through November 30, 2023	Year to Date
Investment Income		
Interest	\$ 4,774,521	\$ 48,382,110
Total investment income	<u>4,774,521</u>	<u>48,382,110</u>
Expenses		
Sponsor's fees	662,704	7,423,049
Brokerage commissions and fees	3,308	690,524
Total expenses	<u>666,012</u>	<u>8,113,573</u>
Net investment income	<u>4,108,509</u>	<u>40,268,537</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	241	25,664
Futures contracts	<u>(739,005)</u>	<u>69,978,043</u>
Net realized gain (loss)	<u>(738,764)</u>	<u>70,003,707</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	9,490	(378,150)
Futures contracts	<u>(44,473,952)</u>	<u>(140,832,289)</u>
Net change in unrealized appreciation/depreciation	<u>(44,464,462)</u>	<u>(141,210,439)</u>
Net realized and unrealized loss	<u>(45,203,226)</u>	<u>(71,206,732)</u>
Net decrease in net assets resulting from operations	<u>\$ (41,094,717)</u>	<u>\$ (30,938,195)</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

	For the Period November 1, 2023 through November 30, 2023
Net Assets, Beginning of Period	\$ <u>1,082,306,990</u>
Operations:	
Net investment income	4,108,509
Net realized loss	(738,764)
Net change in unrealized appreciation/depreciation	<u>(44,464,462)</u>
Net decrease in net assets resulting from operations	<u>(41,094,717)</u>
Capital Share Transactions:	
Contributions for shares issued	37,519,300
Distributions for shares redeemed	<u>(10,417,287)</u>
Net increase in net assets resulting from capital share transactions	<u>27,102,013</u>
Decrease in net assets	<u>(13,992,704)</u>
Net Assets, End of Period	\$ <u><u>1,068,314,286</u></u>
Net asset value per Share (Based on 51,400,000 shares outstanding)	\$ <u>20.78</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

To the best of the knowledge and belief of the undersigned, the information contained in the preceding Statements of Operations and Changes in Net Assets for the iShares® S&P GSCI™ Commodity-Indexed Trust is accurate and complete.



Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

Income	For the Period November 1, 2023 through November 30, 2023	Year to Date
Gross income from futures contracts	\$ —	\$ 133,810,220
Gross interest income	4,774,521	48,382,110
Gross gain from sales of short-term investments (U.S. Treasury bills)	241	34,958
Gross income from all sources	\$ 4,774,762	\$ 182,227,288
Assets		
	November 30, 2023	
Receivable for variation margin on open futures contracts	\$ —	
Fair value of short-term investments (U.S. Treasury bills)	1,082,135,376	
Cash	1,426,670	
Other assets	—	
Total assets	\$ 1,083,562,046	

As of November 30, 2023, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

Number of Contracts	Expiration Date	Current Notional Amount	Net Unrealized Appreciation (Depreciation)²
36,057	December 2023	\$ 1,065,484,350	\$ (80,610,192)

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² Tax basis unrealized appreciation/depreciation treats brokerage commissions and fees as an increase to the cost basis.

iShares[®] S&P GSCI[™] Commodity- Indexed Trust

October 2023 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period October 1, 2023 through October 31, 2023	Year to Date
Investment Income		
Interest	\$ 5,229,856	\$ 43,607,589
Total investment income	<u>5,229,856</u>	<u>43,607,589</u>
Expenses		
Sponsor's fees	704,593	6,760,345
Brokerage commissions and fees	3,399	687,216
Total expenses	<u>707,992</u>	<u>7,447,561</u>
Net investment income	<u>4,521,864</u>	<u>36,160,028</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	88	25,423
Futures contracts	<u>(80,560)</u>	<u>70,717,048</u>
Net realized gain (loss)	<u>(80,472)</u>	<u>70,742,471</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	(318,987)	(387,640)
Futures contracts	<u>(52,184,869)</u>	<u>(96,358,337)</u>
Net change in unrealized appreciation/depreciation	<u>(52,503,856)</u>	<u>(96,745,977)</u>
Net realized and unrealized loss	<u>(52,584,328)</u>	<u>(26,003,506)</u>
Net increase (decrease) in net assets resulting from operations	<u>\$ (48,062,464)</u>	<u>\$ 10,156,522</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

	For the Period October 1, 2023 through October 31, 2023
Net Assets, Beginning of Period	\$ <u>1,149,755,017</u>
Operations:	
Net investment income	4,521,864
Net realized loss	(80,472)
Net change in unrealized appreciation/depreciation	<u>(52,503,856)</u>
Net decrease in net assets resulting from operations	<u>(48,062,464)</u>
Capital Share Transactions:	
Contributions for shares issued	21,631,879
Distributions for shares redeemed	<u>(41,017,442)</u>
Net decrease in net assets resulting from capital share transactions	<u>(19,385,563)</u>
Decrease in net assets	<u>(67,448,027)</u>
Net Assets, End of Period	\$ <u><u>1,082,306,990</u></u>
Net asset value per Share (Based on 50,150,000 shares outstanding)	\$ <u>21.58</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

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Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

Income	For the Period October 1, 2023 through October 31, 2023	Year to Date
Gross income from futures contracts	\$ —	\$ 133,810,220
Gross interest income	5,229,856	43,607,589
Gross gain from sales of short-term investments (U.S. Treasury bills)	91	34,717
Gross income from all sources	\$ 5,229,947	\$ 177,452,526
Assets	October 31, 2023	
Receivable for variation margin on open futures contracts	\$ —	
Fair value of short-term investments (U.S. Treasury bills)	1,085,753,052	
Cash	2,009,610	
Other assets	—	
Total assets	\$ 1,087,762,662	

As of October 31, 2023, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

Number of Contracts	Expiration Date	Current Notional Amount	Net Unrealized Appreciation (Depreciation)²
35,089	December 2023	\$ 1,080,892,083	\$ (36,137,015)

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iShares[®] S&P GSCI[™] Commodity- Indexed Trust

September 2023 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period September 1, 2023 through September 30, 2023	Year to Date
Investment Income		
Interest	\$ 4,836,809	\$ 38,377,733
Total investment income	<u>4,836,809</u>	<u>38,377,733</u>
Expenses		
Sponsor's fees	704,673	6,055,752
Brokerage commissions and fees	217,242	683,817
Total expenses	<u>921,915</u>	<u>6,739,569</u>
Net investment income	<u>3,914,894</u>	<u>31,638,164</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	1,633	25,335
Futures contracts	130,190,483	70,797,608
Net realized gain	<u>130,192,116</u>	<u>70,822,943</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	361,083	(68,653)
Futures contracts	(90,488,873)	(44,173,468)
Net change in unrealized appreciation/depreciation	<u>(90,127,790)</u>	<u>(44,242,121)</u>
Net realized and unrealized gain	<u>40,064,326</u>	<u>26,580,822</u>
Net increase in net assets resulting from operations	<u>\$ 43,979,220</u>	<u>\$ 58,218,986</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

	For the Period September 1, 2023 through September 30, 2023
Net Assets, Beginning of Period	\$ <u>1,084,737,263</u>
Operations:	
Net investment income	3,914,894
Net realized gain	130,192,116
Net change in unrealized appreciation/depreciation	<u>(90,127,790)</u>
Net increase in net assets resulting from operations	<u>43,979,220</u>
Capital Share Transactions:	
Contributions for shares issued	27,790,437
Distributions for shares redeemed	<u>(6,751,903)</u>
Net increase in net assets resulting from capital share transactions	<u>21,038,534</u>
Increase in net assets	<u>65,017,754</u>
Net Assets, End of Period	\$ <u><u>1,149,755,017</u></u>
Net asset value per Share (Based on 51,000,000 shares outstanding)	\$ <u>22.54</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

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Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

<u>Income</u>	For the Period September 1, 2023 through September 30, 2023	Year to Date
Gross income from futures contracts	\$ 129,978,430	\$ 133,810,220
Gross interest income	4,836,809	38,377,733
Gross gain from sales of short-term investments (U.S. Treasury bills)	1,643	34,626
Gross income from all sources	<u>\$ 134,816,882</u>	<u>\$ 172,222,579</u>
<u>Assets</u>	September 30, 2023	
Receivable for variation margin on open futures contracts	\$	—
Fair value of short-term investments (U.S. Treasury bills)		1,157,160,756
Cash		4,682,206
Other assets		—
Total assets	<u>\$</u>	<u>1,161,842,962</u>

As of September 30, 2023, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

<u>Number of Contracts</u>	<u>Expiration Date</u>	<u>Current Notional Amount</u>	<u>Net Unrealized Appreciation (Depreciation)²</u>
35,473	December 2023	\$ 1,145,909,150	\$ 16,044,512

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iShares[®] S&P GSCI[™] Commodity- Indexed Trust

August 2023 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period August 1, 2023 through August 31, 2023	Year to Date
Investment Income		
Interest	\$ 4,825,431	\$ 33,540,924
Total investment income	<u>4,825,431</u>	<u>33,540,924</u>
Expenses		
Sponsor's fees	691,824	5,351,079
Brokerage commissions and fees	3,387	466,575
Total expenses	<u>695,211</u>	<u>5,817,654</u>
Net investment income	<u>4,130,220</u>	<u>27,723,270</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	(71)	23,702
Futures contracts	3,248,288	(59,392,875)
Net realized gain (loss)	<u>3,248,217</u>	<u>(59,369,173)</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	98,078	(429,736)
Futures contracts	(1,588,451)	46,315,405
Net change in unrealized appreciation/depreciation	<u>(1,490,373)</u>	<u>45,885,669</u>
Net realized and unrealized gain (loss)	<u>1,757,844</u>	<u>(13,483,504)</u>
Net increase in net assets resulting from operations	<u>\$ 5,888,064</u>	<u>\$ 14,239,766</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

	For the Period August 1, 2023 through August 31, 2023
Net Assets, Beginning of Period	\$ <u>1,086,652,799</u>
Operations:	
Net investment income	4,130,220
Net realized gain	3,248,217
Net change in unrealized appreciation/depreciation	<u>(1,490,373)</u>
Net increase in net assets resulting from operations	<u>5,888,064</u>
Capital Share Transactions:	
Contributions for shares issued	28,561,683
Distributions for shares redeemed	<u>(36,365,283)</u>
Net decrease in net assets resulting from capital share transactions	<u>(7,803,600)</u>
Decrease in net assets	<u>(1,915,536)</u>
Net Assets, End of Period	\$ <u><u>1,084,737,263</u></u>
Net asset value per Share (Based on 50,050,000 shares outstanding)	\$ <u>21.67</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

To the best of the knowledge and belief of the undersigned, the information contained in the preceding Statements of Operations and Changes in Net Assets for the iShares® S&P GSCI™ Commodity-Indexed Trust is accurate and complete.



Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

<u>Income</u>	For the Period August 1, 2023 through August 31, 2023	Year to Date
Gross income from futures contracts	\$ 3,242,456	\$ 3,831,790
Gross interest income	4,825,431	33,540,924
Gross gain from sales of short-term investments (U.S. Treasury bills)	45	32,983
Gross income from all sources	<u>\$ 8,067,932</u>	<u>\$ 37,405,697</u>
<u>Assets</u>	August 31, 2023	
Receivable for variation margin on open futures contracts	\$ 8,498,114	
Fair value of short-term investments (U.S. Treasury bills)	1,071,078,011	
Cash	4,769,321	
Other assets	1,083,641	
Total assets	<u>\$ 1,085,429,087</u>	

As of August 31, 2023, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

<u>Number of Contracts</u>	<u>Expiration Date</u>	<u>Current Notional Amount</u>	<u>Net Unrealized Appreciation (Depreciation)²</u>
34,678	September 2023	\$ 1,080,590,755	\$ 106,538,357

¹ This report is provided solely for use by Regulated Investment Companies (within the meaning of Section 851 of the Internal Revenue Code of 1986, as amended, the "Code") and contains estimates that are subject to change. iShares Delaware Trust Sponsor LLC, its affiliates and service providers (the "Information Providers") make no representations or warranties as to the accuracy of any of the information contained in this report. Additionally, the Information Providers make no representations or warranties of any kind, express or implied, about the information in this report, including but not limited to, fitness for a particular purpose or use. Consult your tax advisor. The content of this document is qualified in its entirety by the disclosure contained in the Prospectus: <http://www.ishares.com/us/literature/prospectus/p-ishares-s-and-p-gsci-commodity-indexed-trust-prospectus-12-31.pdf>

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² Tax basis unrealized appreciation/depreciation treats brokerage commissions and fees as an increase to the cost basis.

iShares[®] S&P GSCI[™] Commodity- Indexed Trust

July 2023 Statement



iShares® S&P GSCI™ Commodity-Indexed Trust
Statements of Operations (unaudited)

	For the Period July 1, 2023 through July 31, 2023	Year to Date
Investment Income		
Interest	\$ 4,503,280	\$ 28,715,493
Total investment income	<u>4,503,280</u>	<u>28,715,493</u>
Expenses		
Sponsor's fees	657,499	4,659,255
Brokerage commissions and fees	3,253	463,188
Total expenses	<u>660,752</u>	<u>5,122,443</u>
Net investment income	<u>3,842,528</u>	<u>23,593,050</u>
Net Realized and Unrealized Gain (Loss)		
Net realized gain (loss) from:		
Short-term investments	–	23,773
Futures contracts	259,370	(62,641,163)
Net realized gain (loss)	<u>259,370</u>	<u>(62,617,390)</u>
Net change in unrealized appreciation/depreciation on:		
Short-term investments	(291,717)	(527,814)
Futures contracts	100,427,808	47,903,856
Net change in unrealized appreciation/depreciation	<u>100,136,091</u>	<u>47,376,042</u>
Net realized and unrealized gain (loss)	<u>100,395,461</u>	<u>(15,241,348)</u>
Net increase in net assets resulting from operations	<u>\$ 104,237,989</u>	<u>\$ 8,351,702</u>

iShares® S&P GSCI™ Commodity-Indexed Trust
Statement of Changes in Net Assets (unaudited)

**For the Period
July 1, 2023
through
July 31, 2023**

Net Assets, Beginning of Period	\$ <u>992,402,795</u>
Operations:	
Net investment income	3,842,528
Net realized gain	259,370
Net change in unrealized appreciation/depreciation	<u>100,136,091</u>
Net increase in net assets resulting from operations	<u>104,237,989</u>
Capital Share Transactions:	
Distributions for shares redeemed	<u>(9,987,985)</u>
Net decrease in net assets resulting from capital share transactions	<u>(9,987,985)</u>
Increase in net assets	<u>94,250,004</u>
Net Assets, End of Period	\$ <u><u>1,086,652,799</u></u>
Net asset value per Share (Based on 50,400,000 shares outstanding)	\$ <u>21.56</u>

iShares® S&P GSCI™ Commodity-Indexed Trust

To the best of the knowledge and belief of the undersigned, the information contained in the preceding Statements of Operations and Changes in Net Assets for the iShares® S&P GSCI™ Commodity-Indexed Trust is accurate and complete.



Charles Pulsfort
Managing Director
iShares Delaware Trust Sponsor LLC

iShares® S&P GSCI™ Commodity-Indexed Trust

Selected Estimated Tax Gross Income and Asset Information for Regulated Investment Company Investors¹

<u>Income</u>	<u>For the Period July 1, 2023 through July 31, 2023</u>	<u>Year to Date</u>
Gross income from futures contracts	\$ 301,530	\$ 589,334
Gross interest income	4,503,280	28,715,493
Gross gain from sales of short-term investments (U.S. Treasury bills)	—	32,938
Gross income from all sources	<u>\$ 4,804,810</u>	<u>\$ 29,337,765</u>
<u>Assets</u>	<u>July 31, 2023</u>	
Receivable for variation margin on open futures contracts	\$ 4,498,362	
Fair value of short-term investments (U.S. Treasury bills)	1,080,436,754	
Cash	2,375,182	
Other assets	—	
Total assets	<u>\$ 1,087,310,298</u>	

As of July 31, 2023, the open S&P GSCI™ Excess Return Index Futures contracts were as follows:

<u>Number of Contracts</u>	<u>Expiration Date</u>	<u>Current Notional Amount</u>	<u>Net Unrealized Appreciation (Depreciation)²</u>
34,790	September 2023	\$ 1,082,609,136	\$ 108,123,694

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