Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
iShares MSCI Qatar ETF	46-4757484

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
BlackRock Fund Advisors	1-800-474-2737	isharesetfs@blackrock.com

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 BlackRock Inc., 1 University Square Dr	Princeton, NJ 08540

8 Date of action	9 Classification and description
08/31/2026	Common Stock - Regulated Investment Company

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
46434V779		QAT	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ The issuer paid a distribution to common shareholders in June 2026. A portion of the distribution constitutes a non-taxable return of capital.

15 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 ▶ The portion of the distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of issuer. The non-taxable return of capital is as follows:

Distribution payable on:	Per Share Reduction of Basis in Common Stock
June 22, 2026	0.083396

16 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 ▶ Issuer's current and accumulated earnings were compared to distributions paid during the year ended August 31, 2026. The non-taxable return of capital represents the amount of distributions paid during the calendar year ended in excess of the issuer's current accumulated earnings and profits under IRC Section 316.

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 301, 316, 852

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

See Part II, Item 15 of this form for the per share amounts and dates of distributions impacted by this organizational action.

This organizational action is reportable with respect to calendar year 2026.

Sign Here

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.

Signature ▶  Date ▶ 10/27/2026

Print your name ▶ Denise Xiong Title ▶ assistant treasurer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Dennis Rose				P01312032
Firm's name ▶ PwC US Tax LLP			Firm's EIN ▶	92-0460586
Firm's address ▶ 300 Madison Avenue, New York, NY 10017			Phone no.	646-471-3000

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

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.