

iShares IV Public Limited Company

An umbrella investment company with variable capital and having segregated liability between its Funds incorporated with limited liability in Ireland under registration number 472684 and authorised by the Central Bank pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended.

Country Supplement for investors resident in Poland to the Prospectus dated 31 July 2026 as amended and supplemented from time to time.

THE PROSPECTUS SHALL ONLY BE DISTRIBUTED IN POLAND TOGETHER WITH THIS COUNTRY SUPPLEMENT.

THIS COUNTRY SUPPLEMENT FORMS PART OF AND SHOULD BE READ IN CONJUNCTION WITH THE PROSPECTUS. ALL CAPITALISED TERMS CONTAINED IN THIS COUNTRY SUPPLEMENT SHALL HAVE THE SAME MEANING AS IN THE PROSPECTUS UNLESS OTHERWISE STATED.

The date of this Country Supplement is 06 August 2026.

ADDITIONAL INFORMATION FOR INVESTORS RESIDENT IN POLAND

The Company has notified its intention to distribute shares of EU-UCITS in Poland and permission for distribution of the Shares in Poland is granted. Shares will not be issued by the Company in the form of individual, printed certificates.

General information on acquisition, disposal and redemption of Shares and Payments to Shareholders in Poland

With respect to dealings in the Company, investors should note that the Funds are exchange traded funds which means that the Shares of the Funds are listed on one or more stock exchanges. Certain market makers and brokers are authorised by the Company to subscribe and redeem Shares of the Funds directly with the Company in the Primary Market and they are referred to as "Authorised Participants". Such Authorised Participants generally have the capability to deliver the Shares of the Funds within the clearing systems relevant to the stock exchanges on which the Shares are listed. Authorised Participants usually sell the Shares they subscribe to on one or more stock exchanges, the Secondary Market, where such Shares become freely tradable.

Investors who are not Authorised Participants can purchase and sell the Shares of the Funds on the Secondary Market through a broker/dealer on a recognised stock exchange or OTC. Investors wishing to purchase or sell Shares of a Fund on the Secondary Market should place their orders via their broker. Orders to purchase Shares in the Secondary Market through the recognised stock exchanges, or OTC, may incur brokerage and/or other costs which are not charged by the Company and over which the Company and the Manager has no control. Such charges are publicly available on the recognised stock exchanges on which the Shares are listed or can be obtained from stockbrokers. Investors may redeem their Shares through an Authorised Participant by selling their Shares to the Authorised Participant (directly or through a broker). Investors who are not Authorised Participants cannot switch Shares of the Funds.

Shares of the Funds will not be listed on any stock exchange in Poland and therefore the acquisition and disposal of the Shares will be carried out outside Poland.

With the authorisation of the Common Depositary's Nominee, any dividends declared and any liquidation and mandatory redemption proceeds are paid by the Company or its authorised agent to the applicable International Central Securities Depositary. Investors, where they are Participants, must look solely to the applicable International Central Securities Depositary for their share of each dividend payment or any liquidation or mandatory redemption proceeds paid by the Company or, where they are not Participants, they must look to their respective nominee, broker or Central Securities Depositary (as appropriate, which may be a Participant or have an arrangement with a Participant of the applicable International Central Securities Depositary) for any share of each dividend payment or any liquidation or mandatory redemption proceeds paid by the Company that relates to their investment.

For further information in relation to the above, investors should refer to the Prospectus and in particular the sections titled "GENERAL INFORMATION ON DEALINGS IN THE COMPANY", "PROCEDURE FOR DEALING ON THE PRIMARY MARKET" and "PROCEDURE FOR DEALING ON THE SECONDARY MARKET". The section titled "PROCEDURE FOR DEALING ON THE PRIMARY MARKET" relates to subscriptions and redemptions between the Company and Authorised Participants. Investors who are not Authorised Participants should refer to the section titled "PROCEDURE FOR DEALING ON THE SECONDARY MARKET".

List of distributors of the Shares in Poland

As the Shares will not be listed on any stock exchange in Poland and the acquisition and disposal of the Shares will be carried out outside Poland, no distributors in Poland will be appointed.

General information on taxation regulation applicable to Polish investors

General

The following statements are by way of a general guide to potential investors and Shareholders only and do not constitute legal or taxation advice. Shareholders and potential investors are therefore advised to consult their professional advisers concerning possible taxation or other consequences of purchasing, holding, selling or otherwise disposing of the Shares under the laws of their country of incorporation, establishment, citizenship, residence or domicile.

Shareholders and potential investors should note that the following statements on taxation are based on the law and practice in force in Poland at the date of this Country Supplement and proposed regulations and legislation in draft form and are not exhaustive.

Taxation of Polish Investors

Taxation of income from Shares obtained by the Investor that is tax resident in Poland is in accordance with the provisions of the Polish Personal Income Tax Act (Polish: *ustawa o podatku dochodowym od osób fizycznych*) dated 26 July 1991, as amended, or the Polish Corporate Income Tax Act (Polish: *ustawa o podatku*

dochodowym od osób prawnych) dated 15 February 1992, as amended, and with due regard to the rules resulting from tax treaties concluded with Poland and the state of the source of income.

In light of Polish tax law, income from a share in the profits of legal persons is classified either as a dividend or as income actually generated from such share, including, *inter alia*, income from the liquidation of a company or income from a share redemption. Dividend income and other income from a share in the profits of legal persons is subject to taxation at a flat rate of 19% of the income earned. As to the general rule, the amount of tax paid on dividend in the country of source can be deducted from the amount of tax due in Poland. However, the deducted amount must not exceed the part of the tax calculated before deduction that is proportionately associated with the income earned in the foreign state.

Income on the transfer of the ownership of shares in exchange for consideration is taxed at a flat rate of 19%. Taxable income is computed as the difference between the proceeds from the disposal of shares and tax deductible costs, including, but not limited to the expenditure relating to the acquisition of such securities.

During the tax year individuals who earn income from the disposal of shares in exchange for consideration are not required to make any income tax prepayment. After the end of a given tax year individuals are required to disclose such income in their annual tax return, calculate the due amount of tax and pay it to the account of the relevant tax office by 30th of April of the calendar year immediately following the year in which such income is obtained. The above regulations do not apply if the sale of the shares for consideration is a consequence of the conduct of any business activities, as in such case the revenues from the sale of shares should be qualified as originating from the conduct of such activities and should be settled according to general terms (they are taxed with other business income on terms applicable for taxation of such business income chosen by such individual, i.e. either at 19% or with progressive rates).

Corporate taxpayers are required to make prepayments during the tax year and settle the income tax in an annual income tax return. The deadline for filing such tax return ends at the end of the third (3rd) month following the tax year. The same deadline applies to the taxpayers' obligation to pay the due tax.

Local Representative in Poland

Dubiński Jeleński Masiarz i Wspólnicy Spółka Komandytowa
142 Marszałkowska St.
00-061 Warsaw, Poland.

has been appointed to act as local representative in Poland (the "**Local Representative**").

On the basis of the agreement concluded between the Manager and the Local Representative in respect of the Fund, the Local Representative is obliged to, in particular, (i) represent the Fund in proceedings before the Polish Financial Supervision Authority (pol. "*Komisja Nadzoru Finansowego*"); (ii) represent the Fund towards its Shareholders; (iii) perform acts necessary to service the Fund's Shareholders, including the accept the Shareholders' complaints; and (iv) ensure the access to the information about the Fund for the Fund's Shareholders on terms specified in the Polish Act on Investment Funds and Management of Alternative Investment Funds (Polish: *ustawa o funduszach inwestycyjnych i zarządzaniu alternatywnymi funduszami inwestycyjnymi*) dated 27 May 2004 as amended.

Paying Agent in Poland

As the Shares will not be listed on any stock exchange in Poland and the acquisition and disposal of the Shares will be carried out outside Poland, no paying agent in Poland will be appointed.

Availability of the documents

The Prospectus, the KID documents, this Country Supplement, if applicable, any supplement and addenda thereto, the regulations of the Company, the most recent annual and semi-annual reports of the Company as well as any other documents that are required to be published are available in the required language version, free of charge in electronic form from the Local Representative and will also be made available at www.blackrock.com/pl.

Publication of information

Issue and redemption prices as well as the Net Asset Value for shares of the Funds will be published on www.iShares.com.

This Country Supplement constitutes an additional information for investors (Polish: dodatkowa informacja dla inwestorów) within the meaning of article 253 section 3 point 4) and article 254 section 1a of the Polish Act on Investment Funds and Management of Alternative Investment Funds dated 27 May 2004 as amended (Polish: ustawa o funduszach inwestycyjnych i zarządzaniu alternatywnymi funduszami inwestycyjnymi z dnia 27 maja 2004 r., ze zm.).