

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

## Part I Reporting Issuer

1 Issuer's name Invesco S&P® SmallCap Health Care ETF		2 Issuer's employer identification number (EIN) 27-1805643	
3 Name of contact for additional information Investor Service	4 Telephone No. of contact 1-800-959-4246	5 Email address of contact WWW.INVESCO.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 3500 Lacey Road, Suite 700		7 City, town, or post office, state, and ZIP code of contact Downers Grove, IL 60515	
8 Date of action July 17, 2023		9 Classification and description Regulated Investment Company Shares - Stock Split	
10 CUSIP number 46138E149	11 Serial number(s)	12 Ticker symbol PSCH	13 Account number(s)

## 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 ▶ At the close of business on July 17, 2023 the Fund affected a 3:1 stock split of its shares of the Fund.

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 ▶ Upon the date of the stock split, the number of Fund shares held by each shareholder were increased 200%, from what was held by each shareholder on the day immediately preceding the stock split. No fractional shares will be issued.

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 ▶ The post-split (new) basis per share is equal to the pre-split basis divided by three. While the basis per share is impacted, the basis of the Fund shareholders' total investment remains the same.

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ A stock split is a non-taxable recapitalization pursuant to IRC § 368(a)(1)(E). Section 354(a)(1) provides, in relevant part, no gain or loss shall be recognized if stock in a corporation is exchanged solely for stock in such corporation. Section 358(a) provides that the tax basis of stock in a corporation received in exchange will be the same as the tax basis in the stock exchanged.

18 Can any resulting loss be recognized? ▶ As set forth above, no loss is recognized on the stock split.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This organizational action is reportable with respect to taxable year ended August 31, 2023.

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.

**Sign Here**  
Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Print your name ▶ TANYA LODEN Title ▶ ASSISTANT TREASURER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.