

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Invesco Global Listed Private Equity ETF		02-0783729	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Investor Service	1-800-959-4246	WWW.INVESCO.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
3500 Lacey Road, Suite 700		Downers Grove, IL 60515	
<b>8</b> Date of action		<b>9</b> Classification and description	
July 17, 2023		1:5 Reverse Stock Split	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
46137V118		PSP	

**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 ▶ On July 17, 2023, Invesco Global Listed Private Equity ETF ("PSP") effected a 1:5 reverse stock split for its shares. The CUSIP number changed from 46137V589 to 46137V118 effective July 17, 2023. Pursuant to the stock split, every 5 shares of issued and outstanding shares automatically converted to 1 share. No fractional shares were issued in the stock split. Instead holders otherwise entitled to receive fractional shares were treated as though such fractional share was redeemed.

**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 stock split will be treated as a tax-free reorganization under IRC Section 358(A). Shareholders are required to allocate their aggregate tax basis in the existing shares held immediately prior to the stock split among the shares held immediately after the stock split, including fractional shares. Shareholders who receive cash in lieu of fractional shares will be treated as having such fractional shares redeemed in a transaction assumed to result in a sale of such fractional shares.

**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 ▶ Post-split basis per share is equal to the pre split basis per share multiplied by 5. While the basis per share is impacted, the basis of the shareholders' total investment remains unchanged. Further, because the NAV per share increases by a factor of 500%, the value of the shareholder's investment is not impacted by the share split.

**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ In general, a shareholder's aggregate tax basis in his or her shares immediately prior to the share split should be allocated in proportion to the decreased number of shares under IRC Sections 354 and 358.

**18** Can any resulting loss be recognized? ▶ Except to the extent of cash received in lieu of fractional shares, shareholders will generally not recognize gain or loss as a result of the stock split. In general, if a shareholder receives cash in lieu of fractional shares, the shareholder will recognize capital gain or loss based on the difference between the amount of cash received and the shareholder's adjusted tax basis in the fractional shares. Shareholders should consult their own tax advisor with respect to the tax consequences resulting from the stock split.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable year in which the reverse stock split occurred is for the tax year ending April 30, 2024.

**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 ▶ \_\_\_\_\_

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.