



ICONIQ

**2026 Annual Tax
Statement Guide**

IconiQ 2026 Annual Tax Statement Guide

This guide provides general information only and is not intended to represent taxation, investment or professional advice. It provides a general reference for the Tax Statement report to the ATO tax return labels for individuals only (as does the tax statement itself).

Please refer to your tax adviser if you have a trust, self-managed super fund or company account, if you have been a non-resident for tax purposes if you hold additional assets which are not part of this reported portfolio

NCMI amounts reported are based on information made available and provided by managed investment trusts.

In addition, if you have any further questions in relation to your tax return the general information presented in this guide or the reference to the ATO labels, you should seek professional tax advice.

There are 8 main parts to the summary section of the Annual Tax Statement report:

1. Australian Income (Non-primary production);
2. Australian Income (Primary production);
3. Foreign Income;
4. Other Income;
5. Tax Offsets;
6. Deductions;
7. Capital Gains / Losses; and
8. Non-Assessable Income.

The remainder of the Tax Statement has the detail supporting the summary section of the report.

Accessing your Annual Tax Statement report:

1. Your Annual Tax Statement will be made available in the Document Library.
2. From the main menu, click Documents.
3. From the document list, select Annual Tax Statement.
4. Click on Download.

Australian Income (Non-primary Production)

These items represent Australian income earned from your investments in Australian funds, shares and cash excluding capital gains.

Interest	Amount	Tax Guide Reference
Interest Income	\$67.52	10L
Interest Income	\$67.52	

Dividends	Amount	Tax Guide Reference
Franked Amount (Excluding Franking Tax Credits)	\$290.36	11T
Unfranked Amount	\$0.00	11S
Australian Dividend Franking Credits	\$124.45	11U
Gross Dividend Income	\$414.81	

Trust Distributions	Amount	Tax Guide Reference
Franking Distributions from Trusts (Inclusive of Franking Credits)	\$0.00	13C
Unfranked Distributions	\$0.00	13U
Interest Income	\$0.00	13U
Other Income	\$0.00	13U
Other Income - CBMI	\$0.00	13U
Other Income Excluding NCMI	\$0.00	13U
Other Income Excluding NCMI BTR	\$0.00	13U
Other Income - NCMI	\$0.00	13U
Other Deductions (Relating to Trust Distributions)	\$0.00	13Y
Franking Credits	\$0.00	13Q
Gross Trust Distribution Income	\$0.00	

Australian Income (Primary Production)

These items represent your share of income from Primary Production activities that have been paid or attributed to you from your investment in Australian funds. Please refer to the ATO or your tax professional regarding the treatment of any primary production income.

Trust Distributions	Amount	Tax Guide Reference
Primary Production NCMI	\$0.00	
Primary Production Excluding NCMI	\$0.00	
Gross Trust Distribution Income	\$0.00	

Foreign Income

These items represent foreign income earned from your investments in Australian funds and shares excluding foreign capital gains.

Dividends	Amount	Tax Guide Reference
Foreign Source Dividend Income (Including Tax Offsets)	\$0.00	20E + 20M
Australian Franking Credits from a NZ Company	\$0.00	20F
Foreign Income Tax Offset	\$0.00	20O
Gross Foreign Dividend Income	\$0.00	

Trust Distributions	Amount	Tax Guide Reference
Foreign Source Income (Including Tax Offsets)	\$0.00	20E + 20M
Australian Franking Credits from a NZ Company	\$0.00	20F
Attributable Income CFC	\$0.00	19K
Non-taxable Income	\$0.00	
Foreign Income Tax Offset	\$0.00	20O
Gross Foreign Trust Distribution Income	\$0.00	

Other Income

Given the investments currently available in the IconiQ platform it is unlikely that you will have any gains or losses on traditional securities or foreign exchange but other income may be earned via trust distributions.

Other Income	Amount	Tax Guide Reference
Disposal of Traditional Securities	\$0.00	24Y (Gains) / D15 (Losses)
Other Assessable Income	\$0.00	24Y
FX Gains / Losses	\$0.00	24Y (Gains) / D15 (Losses)
Gross Other Income	\$0.00	
Total Gross Income	\$482.33	

Tax Offsets

These items represent amounts from income earned directly or via fund distributions in franking credits, foreign income tax offsets and other offsets that could be used to reduce your tax.

Tax Offsets	Amount	Tax Guide Reference
Australian Dividend Franking Credits	\$124.45	11U
Foreign Dividend Tax Offsets	\$0.00	20O
Trust Franking Credits	\$0.00	13Q
Trust Foreign Income Tax Offsets	\$0.00	20O
Australian Franking Credits from a NZ Company	\$0.00	20F
Discounted Foreign GST Tax Offset	\$0.00	20O
Other Foreign CGT Tax Offset	\$0.00	20O
Total Tax Offsets	\$124.45	
Total Net Income Received	\$357.88	

Non-refundable Non-carry Forward Tax Offsets	Amount	Tax Guide Reference
Other Refundable Tax Offsets	\$0.00	T9P

Non-refundable Carry Forward Tax Offsets	Amount	Tax Guide Reference
Early Stage Venture Capital LP Offsets	\$0.00	T7K
Early Stage Investor Offsets	\$0.00	T8L

Deductions

Fees and Expenses ¹	Amount	Tax Guide Reference
Platform Fee	\$46.77	D7 or 13X (as appropriate)
Portfolio Management Fee	\$15.04	D7 or 13X (as appropriate)

Tax Withheld ²	Amount	Tax Guide Reference
TFN Tax Withheld (Interest Income)	\$0.00	10M
Non-resident Withholding Tax (Interest Income)	\$0.00	
TFN Tax Withheld (Dividend Income)	\$0.00	11V
Non-resident Withholding Tax (Dividend Income)	\$0.00	
TFN Tax Withheld (Trust Distributions)	\$0.00	13R
Non-resident Withholding Tax (Trust Distributions)	\$0.00	13A
TFN Tax Withheld (Foreign Dividends)	\$0.00	11V
Total Withholding Tax	\$0.00	

Other Deductions	Amount	Tax Guide Reference
LIC Capital Gain Amount	\$0.00	D&H
Total Other Deductions ³	\$0.00	

¹ These items include the administration fee for the platform and for investment in any model portfolios (Mandate Fee).

² These items represents amounts withheld from income earned due your tax file number not being provided.

³ This item relates to dividends received from a Listed Investment Company (LIC) which are attributable to LIC capital gains.

Capital Gains and Losses

Capital loss is the current year capital loss from disposal of assets, prior to the offset of any capital gains.

In the calculation of net capital gains, where there are capital losses, these losses have been firstly offset against other capital gains, then index capital gains then lastly against the gross up discounted capital gains.

Where you have disposed of investments during the year, IconiQ automatically calculates capital gains tax using the default Minimum gain parcel allocation method. That means we first sell the parcels that are estimated to generate the lowest capital gain or highest capital loss for your account. Your adviser may elect a different parcel allocation method for your account.

Capital Gains / (Losses) from Disposal of Assets	Amount	Tax Guide Reference
Discounted Capital Gains	\$0.00	18A
CGT Concession	\$0.00	18A
Index Capital Gains	\$0.00	18A
Other Capital Gains	\$0.00	18A
Capital Loss	\$0.00	18A
Total Current Year Capital Gains	\$0.00	18H

Capital Gains / (Losses) from Disposal of Assets	Amount	Tax Guide Reference
Net Capital Gain	\$0.00	18A
Net Capital Losses Carried Forward	\$0.00	18V

Capital Gains and Losses Non-assessable Income

For investments you hold in managed funds or ETFs, the non-assessable amounts refer to other non-attributable amounts, net exempt income and Non-assessable Non-exempt (NANE) income that have been distributed to you.

While these amounts are not assessable for you in the year ended 30 June 2025, these amounts may require an adjustment to the cost base of the units held in the fund. Other non-attributable amounts may include tax free amounts, tax deferred amounts, and return of capital.

Non-assessable Income	Amount	Tax Guide Reference
Return of Capital	\$0.00	
Tax Free Income	\$0.00	
Tax Deferred Income	\$0.00	
Tax Exempt Income	\$0.00	
Other Non-attributable Amount	\$0.00	
Non-assessable Non-exempt Income	\$0.00	
Total Non-assessable Income	\$0.00	

AMIT Cost Base Net Amount	Amount	Tax Guide Reference
Excess (Reduce Cost Base)	\$0.00	
Shortfall (Increase Cost Base)	\$0.00	
AMIT Cost Base Net Amount	\$0.00	

Disclaimer

This Tax Statement Guide is issued by Ventura Investment Management Ltd ABN 49 092 375 258, AFS licence number 253045 (Ventura) and is based on its understanding of current regulatory requirements and laws as at 30 June 2025. This document provides general information in relation to the portfolio in question ONLY and does not take into account your individual taxation, financial or personal circumstances. Should you have any questions we recommend you seek professional advice from your accountant, taxation or other professional adviser. Ventura believes the information contained in this Tax statement guide is correct at the time of compilation and while every effort has been made to ensure its accuracy, Ventura disclaims any liability for any errors or omissions in this Tax Statement Guide.