

IGUANA INVESTMENTS ICAV (the "ICAV")

35 Shelbourne Road, Ballsbridge, Dublin

30 July 2025

Iguana Investments ICAV

UK Reporting Fund Status

Dear Investor,

This letter comprises a report of income to investors who held investments in Iguana Investments ICAV at 30 September 2024.

The classes of shares listed below are registered with HM Revenue & Customs in the UK as "reporting funds". As such, the fund is required to make reports of income to the investors. There may be a requirement for you to pay tax as though you had actually received a distribution from the fund.

If you are not subject to UK taxation, you may ignore this notice. If you are subject to UK taxation, you will be required to pay tax on the share of income reported to you in this notice. If you are uncertain you should seek advice from your tax advisor.

For UK tax purposes, you are treated as receiving income on the "Fund distribution date" in (e) below. You should therefore include this income in your tax return for the tax year which includes that date. **Per column (e) you will note that there are distributions to report for the period.**

The amount of income treated as received will be the "Excess" reported in (b) below, multiplied by the number of shares you held at 30 September 2024. **Per column (b) you will note there is income to be reported for the period.**

The table below comprises the report of income as required for UK purposes, with the columns having the following meanings:

- a) Amount actually distributed to participants per share
- b) Excess of reported income per share over amount distributed
- c) Dates on which physical distributions were made
- d) Deemed fund reporting distribution date
- e) Whether the fund continues to be a reporting fund at the present date
- f) Full equalisation amount per share

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	CCY	(a)	(b)	(c)	(d)	(e)	(f)
IGUANA INVESTMENTS LONG/SHORT EQUITY FUND - A GBP	GBP	Nil	0.0225	N/A	31 March 2025	Yes	0.0017
IGUANA INVESTMENTS LONG/SHORT EQUITY FUND - B GBP	GBP	Nil	0.0160	N/A	31 March 2025	Yes	Nil
IGUANA INVESTMENTS LONG/SHORT EQUITY FUND - A EUR HEDGED	GBP	Nil	0.0131	N/A	31 March 2025	Yes	0.0005

DISCLAIMER

This report has been prepared on the basis the fund does not meet the definition of a bond fund.

As such **any distribution should be recorded as a receipt of dividends** on the investors personal tax return.

The equalisation amount is only relevant to investors who acquired new shares in the fund during the reporting period.

If you have acquired new shares in the fund, to calculate the equalisation adjustment you multiply the number of new shares acquired by the equalisation amount per share for that share class.

Once the equalisation adjustment has been determined, you can reduce the excess reportable income brought into charge to income tax by the equalisation adjustment.

Registered in Dublin Ireland with the Central Bank: C425102

Authorised by the Central Bank of Ireland as an Irish collective asset-management vehicle established as an umbrella fund with segregated liability between sub-funds

Directors: Bob Craddock, Thomas Shaw, Fahd Ahmed (UK) and Chris Reid (UK)