



Dear INA Securityholders,

This is to advise you of the components of the interim distribution for the six months ended 31 December 2023.

**Components for Australian tax resident securityholders and custodians**

Components of the distribution	Interim %	Interim Cents per security
Australian interest income	34.50	1.794
Other assessable Australian income	48.28	2.510
Capital gains – discount method (TARP)	8.61	0.448
AMIT CGT gross up	8.61	0.448
<b>Total distribution</b>	<b>100.00</b>	<b>5.200</b>



**Notice for the purposes of Subdivision 12-H of the Taxation Administration Act for the six months ended 31 December 2023 (applicable to non-Australian tax resident securityholders and their custodians only).**

Components of the distribution	Interim %	Interim Cents per security
<b>Fund payment amounts</b>		
Other assessable Australian income – Non-concessional MIT income	17.85	0.928
Other assessable Australian income – Excluded from Non-concessional MIT income	13.93	0.724
Other assessable Australian income	16.50	0.858
Capital gains - discount method (TARP)	8.61	0.448
AMIT CGT gross up	8.61	0.448
<b>Non-fund payment amounts</b>		
Australian interest income	34.50	1.794
Other non-attributable amount – AMIT cost base net amount – excess (decrease)		
<b>Total distribution</b>	<b>100.00</b>	<b>5.200</b>

The Ingenia Communities Fund is a withholding managed investment trust for the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953*, in respect of the income year ending 30 June 2024.

This distribution includes a “Fund Payment” amount of 3.406 cents per unit, pursuant to Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953*. Of this, 0.928 cents per unit relates to non-concessional MIT income which will be subject to a 30% withholding tax rate regardless of whether the unitholder resides in an exchange of information country. No part of the fund payment is attributable to a fund payment from a clean building MIT.

Ingenia Communities Fund is an Attribution Managed Investment Trust (“AMIT”). The 30 June 2024 AMIT Member Annual (“AMMA”) statement, showing taxation components of distributions for the full income year, will be mailed out to securityholders in September 2024. For any further questions, please contact us at [investor@ingeniacommunities.com.au](mailto:investor@ingeniacommunities.com.au)