

Dear INA Securityholders,

**Ingenia Communities Fund - Fund Payment Notice
For the six-month period ended 31 December 2025 (2026 Financial Year - Interim Distribution)**

This notice is to advise you of the components of the Interim Distribution for the six months ended 31 December 2025.

Ingenia Communities Fund is an Attribution Managed Investment Trust (“AMIT”) and 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 2026.

The components of the interim distribution are provided solely for the purposes of MIT non-resident withholding tax and non-resident interest withholding tax under Subdivisions 12-H, 12A-B and 12-F of Schedule 1 of the *Taxation Administration Act 1953* and should not be relied on for the purposes of completing income tax returns. The 30 June 2026 AMIT Member Annual (“AMMA”) statement, showing taxation components of distributions for the full income year, will be mailed out to Securityholders in September 2026.

Notice for the purposes of Subdivision 12-H and 12A-B and 12-F of the *Taxation Administration Act 1953* for the six months ended 31 December 2025 (applicable to non-Australian tax resident securityholders and their custodians only).

Components of the Distribution	Cents per unit
Fund Payment Amounts	
Other assessable Australian income – Non-concessional MIT income	0.995903
Other assessable Australian income – Excluded from Non-concessional MIT income	0.721198
Other assessable Australian income - Other	0.682365
Total Fund Payment Amount	2.399466
Australian interest income	1.064865
Total Amount Subject to Withholding Tax	3.464331
Other non-attributable amount – AMIT cost base net amount – (increase) / decrease	1.335669
Total Cash-Distribution	4.800000

This distribution includes a “Fund Payment” amount of 2.399466 cents per unit, pursuant to Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953*. Of this, 0.995903 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.

We note that the transitional concession which grandfathered certain rental income generated by the AMIT ceases to apply on 30 June 2026. Distributions made in relation to the 30 June 2027 financial year will no longer categorise income as “Excluded from Non-concessional MIT income”. This income will become “Non-concessional MIT income” and will be subject to a 30% withholding tax rate regardless of whether the unitholder resides in an exchange of information country.

For any further questions, please contact us at investor@ingeniacommunities.com.au

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SYDNEY NSW 2000 **1300 132 946** ingeniacommunities.com.au**INGENIA COMMUNITIES GROUP**

INGENIA COMMUNITIES HOLDINGS LIMITED (ACN 154 444 925)

INGENIA COMMUNITIES MANAGEMENT TRUST (ARSN 122 928 410)

INGENIA COMMUNITIES FUND (ARSN 107 459 576)

RESPONSIBLE ENTITY: INGENIA COMMUNITIES RE LIMITED (ACN 154 464 990) (AFSL415862)