



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)

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Statement date: 23 September 2021
Reference no: X*****1815

Ingenia Communities Group
Annual Tax Statement / Attribution Managed Investment Trust
Member Annual Statement (AMMA Statement)
For the year ended 30 June 2021

This statement summarises the distributions paid by the entities in the stapled Ingenia Communities Group for the 2020/21 tax year. The Group comprises three stapled securities, being units in the Ingenia Communities Fund (the Fund), units in the Ingenia Communities Management Trust (ICMT) and shares in Ingenia Communities Holdings Limited (ICHL).

This information is supplied to enable you to complete your 2021 Australian income tax return on the understanding that you are a resident in Australia for tax purposes who holds their securities on capital account. Please retain this statement for income tax purposes.

You should note that for taxation purposes distributions from the Fund, ICMT and ICHL are treated differently. The Fund is treated as a trust for Australian taxation purposes.

The Fund is an Attribution Managed Investment Trust (AMIT) for the 2020/21 tax year. This means you are assessed on distribution amounts attributed to you.

ICMT and ICHL are treated as companies for Australian taxation purposes, and any distributions to you are treated as dividends that are assessable on a payments basis.

Distribution Summary

Item	Amount
Distribution amount (Fund)	\$1,057.12
Dividend amount declared (ICMT)	\$0.0000
Dividend amount declared (ICHL)	\$0.0000
Total gross distribution (Fund, ICMT & ICHL)	\$1,057.12
Less TFN/ABN withholding	\$0.00
Net total distribution (Fund, ICMT & ICHL)	\$1,057.12

Information for Australian tax resident securityholders completing a 2021 Australian income tax return for individuals

Determined member components and completing your tax return

The determined member components attributable to your distribution amount from the Fund are summarised in the table below.

Australian tax resident individual securityholders completing their income tax return for the year ended 30 June 2021 will need to insert the following information as indicated (on the assumption that you have no other amounts required to be disclosed at the following income tax return items):

Item	Cash distribution	Tax paid or franking credit (grossed up)	Determined member component	Tax return label
Australian income				
Item 11 Dividends				
Unfranked dividend	\$0.0000			11S
Franked dividend	\$0.0000			11T
Franking credits		\$0.0000		11U
Item 13 Partnerships & Trusts				
Non-Primary Production income ¹	\$550.93		\$550.93	13U

Capital gains				
Item 18 Capital Gains				
Capital gains discount – Taxable Australian Property ²	\$0.0000		\$0.0000	
Capital gains tax concession amount	\$0.0000		\$0.0000	
Capital gains other – Non-Taxable Australian Property	\$0.0000		\$0.0000	
Net capital gain	\$0.0000		\$0.0000	18A
Other non-assessable amounts and cost base details				
AMIT cost base net amount – excess (decrease)³	\$506.19		\$506.19	
Gross cash distribution	\$1,057.12		\$1,057.12	
Other Amounts Deducted from Distribution				
TFN amounts withheld from dividends	\$0.0000		\$0.0000	11V
TFN withholding tax/ABN withholding tax ⁴	\$0.00		\$0.00	13R/13P
Net cash distribution	\$1,057.12		\$1,057.12	

¹ This component comprises interest and other assessable income.

² These are gains realised on the disposal of taxable Australian property held for at least 12 months to which the capital gains discount rate of 50% has been applied. You are required to gross up the discounted capital gain by doubling this amount before applying any capital losses you may have available. You may be entitled to claim the capital gains discount in your own right, depending on your circumstances.

³ This is not a taxable amount. However, it will reduce the cost base of any units in the Fund held by you. A capital gain may be realised where the sum of such amounts over the period of your ownership of a unit in the Fund exceeds its cost base. These amounts may also affect the capital gain (or loss) arising on the disposal of your units in the Fund for capital gains tax purposes. You may realise a capital gain (or loss) where the proceeds from your disposal exceed your adjusted cost base (or reduced cost base) at the time of the disposal.

⁴ Amounts have been withheld because a Tax File Number (TFN) or Australian Business Number (ABN) has not been provided. These amounts may be claimed as a refund or a credit by you on lodgement of your Australian tax return in certain cases.