

# Appendix 4D – Interim Financial Report

under ASX Listing Rule 4.2A.3

## Insignia Financial Group

(comprising Insignia Financial Ltd and its controlled entities)

ABN 49 100 103 722

<b>Reporting period</b>	31 December 2022
Previous corresponding period	31 December 2021

### Results for announcement to the market

#### Key information

	% change	\$'m
Total revenue from continuing shareholder activities <sup>1</sup>	-13.2% to	972.1
Profit from ordinary activities after tax attributable to owners of the Company	66.8% to	45.2
Underlying net profit after tax (UNPAT) attributable to owners of the Company <sup>2</sup>	-17.6% to	98.6

<sup>1</sup>Revenue from shareholder activities excludes the activities of the consolidated benefit funds of IOOF Ltd.

<sup>2</sup>UNPAT is determined by adjusting statutory net profit after tax under Australian Accounting Standards for certain non-operational items.

#### Details relating to dividends

	Date declared	Date paid/payable	Cents per share	\$'m
2022 Final dividend <sup>3</sup>	25 August 2022	29 September 2022	11.8	77.2
2023 Interim dividend <sup>4,5</sup>	23 February 2023	3 April 2023	9.3	61.2
2023 Special dividend <sup>4,5</sup>	23 February 2023	3 April 2023	1.2	7.9
<b>Total dividend</b>			<b>22.3</b>	<b>146.3</b>

<sup>3</sup>Dividend was fully franked at a 30% tax rate.

<sup>4</sup>Dividend is franked to 50% at a 30% tax rate.

<sup>5</sup>Record date for determining entitlement to the 2023 Interim dividend is 13 March 2023.

The Dividend Reinvestment Plan remains active. Eligible shareholders may participate in the DRP in respect of all or part of their shareholding. There is currently no limit on the number of shares that can participate in the DRP.

The Directors determined that there will be a 1.5% DRP discount applied to the 2023 Interim and Special dividends. Shares will be allocated to shareholders under the DRP for the 2023 Interim and Special dividends at an amount equal to the average of the daily volume weighted average market price of ordinary shares of the Company traded on the ASX over the period of 10 trading days commencing on 15 March 2023. The last date for receipt of election notices for the Dividend Reinvestment Plan is 14 March 2023.

#### Details of subsidiaries and associates

##### Entities over which control has been gained or lost

On 30 November 2022, the Insignia Financial Group divested its 100% interest in the AET businesses, including Australian Executor Trustees Limited and AET PAF Pty Ltd (collectively AET).

#### Details of associates

	Ownership interest		Share of profit/(loss)	
	31 Dec 22	31 Dec 21	31 Dec 22	31 Dec 21
	%	%	\$'m	\$'m
Intermede Investment Partners Limited	40.0	40.0	3.6	3.9
JANA Investment Advisers Pty Ltd <sup>6</sup>	45.0	45.0	0.8	1.8
Fairview Equity Partners Pty Ltd	40.0	40.0	0.3	1.0
Other associates			-	(0.6)
			<b>4.7</b>	<b>6.1</b>

<sup>6</sup>Associate is classified as held for sale at 31 December 2022.

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### Net tangible assets per share

	31 Dec 22	31 Dec 21
	Cents per share	Cents per share
Net tangible assets/(liabilities) per share	(27.2)	(38.5)

### Other

Additional Appendix 4D disclosure requirements and further information including commentary on significant features of the operating performance, results of segments, trends in performance, and other factors affecting the results for the current period are contained in the Condensed Consolidated Interim Financial Report and accompanying Press Releases for the period ended 31 December 2022.

The consolidated financial statements contained within the Condensed Consolidated Interim Financial Report, which this report is based upon, have been reviewed by KPMG.