Announcement

6 August 2026

Changes to the Capital Gains Tax (CGT) Discount

The 2026-27 Federal Budget delivered changes to the taxation of capital gains, which may impact investors. The relevant legislation was subsequently passed by Parliament and received Royal Assent on 26 June 2026. Under the new rules, the existing CGT discount regime will be grandfathered for capital gains accrued up to 30 June 2027. Specifically, for gains accruing prior to 1 July 2027, investors that are individuals and trusts may be entitled to a CGT discount that reduces their capital gains by 50% where they have held their investment for more than 12 months. Investors that are complying superannuation funds may be entitled to a CGT discount of 33.33%. No such discount is available to corporate investors.

For gains accruing from 1 July 2027, the 50% CGT discount will be replaced by a cost base indexation method for assets held for more than 12 months, with a 30 per cent minimum tax on net capital gains. These changes will apply to all CGT assets held by individuals, trusts and partnerships but not to complying superannuation funds and corporate investors.

These changes are applicable to the Funds listed below.

Fund Name	ARSN
Australian Unity Healthcare Property Trust	092 755 318
Australian Unity Childcare Property Fund	652 919 885
Australian Unity Select Income Fund	091 886 789
Platypus Australian Equities Fund	119 236 403
Australian Unity Specialist Disability Accommodation Fund	651 885 415
Australian Unity Balanced Growth Portfolio*	090 010 638
Pro-D Balanced Fund*	160 421 063
Pro-D Growth Fund*	160 421 161
Pro-D High Growth Fund*	160 420 986
Australian Unity Student Accommodation Fund*	Not Applicable
Australian Unity Purpose-Built Student Accommodation Fund No. 1*	Not Applicable

**Currently closed to new investors.*

Important Information

Information provided here is general information only and current at the time of publication. It does not take into account your objectives, financial situation or needs. Accordingly, you should consider the appropriateness of such information having regard to your objectives, financial situation and needs. In deciding whether to acquire, hold or dispose of units you should obtain a copy of the applicable Product Disclosure Statement (PDS) or Information Memorandum (IM) (as the case may be) and seek appropriate professional financial and taxation advice before making any such decision. A copy of the relevant PDS or IM is available by calling our Investor Services team on 1300 997 774. Past performance is not a reliable indicator of future performance. This information is intended for recipients in Australia only. For Funds listed above that are subject to an IM, investment is only available to investors who are 'wholesale clients' for the purposes of section 761G of the Corporations Act.

Australian tax reform

Australia is undergoing ongoing taxation reform. There is considerable uncertainty as to the breadth and ultimate impact of the reforms. The Responsible Entity of the Fund will continue to monitor the tax reform process and its impact on the Fund. It is an investor's responsibility to monitor tax reform developments that may impact on their investments and investors are encouraged to obtain independent tax advice in relation to these changes and their impact on the Fund.