



ASX Release

14 May 2026

Acrux Ltd Capital Gains Tax exemptions remain in place

Highlights:

- **2026/27 Federal Budget included significant changes to Capital Gains Tax**
- **As Acrux is a Pooled Development Fund, capital gains derived by the sale of Acrux's shares by shareholders exempt from taxation and are not impacted by the changes to Capital Gains Tax as announced.**

Melbourne, Australia; Acrux Limited (ASX:ACR)

The 2026/27 Federal Budget released on 12 May 2026 included fundamental changes to the application of Capital Gains Tax (CGT) whereby from 1 July 2027 the 50% CGT discount will be replaced by cost base indexation and a 30% minimum tax on net capital gains.

Acrux Limited (the **Company** or **Acrux**) is a registered Pooled Development Fund (PDF). A key feature of a PDF is that **capital gains and losses arising from the sale of PDF shares are exempt from taxation**. Profits earned from the sale of shares in Acrux continue to be exempt from capital gains tax and dividends remain exempt from income tax.

The Pooled Development Fund Act 1992 was established by the Australian Federal Government to increase the supply of capital to small and medium sized enterprises. To incentivise investors, concessional taxation was implemented to encourage potential investors was established for registered PDFs.

Disclaimer: This is a general statement relating to the taxation consequences of PDFs for shareholders and is general information only. Readers should consider obtaining independent advice from a licensed taxation advisor, as is relevant to their particular circumstances. General information is provided in the attached link to the Australian Government website, business.gov.au: [Pooled Development Funds \(PDF\) | business.gov.au](https://www.business.gov.au/pooled-development-funds)

This announcement has been authorised for release by the Board of Directors.

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About Acrux

Acrux is a dynamic Australian drug delivery specialist with unique expertise in developing and commercialising patient preferred healthcare products for global markets.

Acrux talent create value through the development and commercialisation of healthcare products using owned or acquired technologies. Acrux's products are patient preferred, protected by patent or other means, using innovative drug delivery. For further information on Acrux, visit: www.acrux.com.au