

Instructions For Completing The Offline Application Form

Version 1.0

General Advice Warning

This information is of a general nature only and does not take into account your objectives, financial situation or needs. You should consider the Product Disclosure Statement (dated 14th August 2023) issued by Plantation Capital Limited ACN 133 678 029 AFSL 339481 in deciding whether to acquire an interest in the Strategic Opportunities (Growth & Income) Fund ARSN 658 357 837. Past performance is not a reliable indicator of future performance. No earnings estimates are made.

Dear Investor,

Thank you for your interest in investing in the Strategic Opportunities (Growth & Income) Fund (SOGIF or Fund). This resource has been prepared to provide more information that you may find useful in completing your offline application form.

How To Access The Offline Application Form

The offline application form can be accessed by following the links at www.sogif.au. For instance, three places are indicated by arrows below:



The screenshot shows the website interface with the following elements and arrows:

- Top Right:** A blue box displays "Current Unit Price \$1.0000" and "The Fund is currently open". Below this are two buttons: "Online Application" and "Offline Application". A yellow arrow points to the "Offline Application" button.
- Quick Navigation Menu:** A vertical list of links on the left side. A yellow arrow points to the "How To Invest" link.
- Right Side:** A "Download PDS Here" button is shown with a yellow arrow pointing to it. Below this button are two more arrows pointing to "Online Application" and "Offline Application" links.

When you click on one of the links to the offline application form you will be directed to the webpage <https://sogif.au/apply-offline/>. This webpage outlines the five steps to follow. These steps will also be outlined in this document.

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Responsible Entity for the
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ARSN 668 357 837

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Strategic Opportunities (Growth & Income) Fund

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Step 1: Download The Offline Application Form Pack

S1.1 If You Don't Have Software To View PDF Files

S1.1.1 Adobe Acrobat

In order to view the offline application form you will need software that can open files in PDF format. A popular PDF viewing software is Adobe Acrobat Reader. If you do not have it you can download it for free at: <https://get.adobe.com/reader/>

You will be prompted whether to include McAfee Security software with the download. Unless you have a need for it, we recommend you decline as such software may affect your computer's performance.

S1.1.2 Microsoft PDF Viewer

Microsoft also offer a free PDF reader which is available from Microsoft Apps (search PDF viewer): <https://apps.microsoft.com/store/apps>

S1.2 Download the Offline Application Form

S1.2.1 Make sure you are on webpage <https://sogif.au/apply-offline/>

S1.2.2 Click the web link under the heading 'Step One...'

Step One – Download Application Pack

Download the offline information pack. 

Doing so should either:

- Download the file in PDF format to your computer. Note the location on your computer where the file is being saved to; or
- Open the PDF file inside your web browser.

S1.3 Offline Application Form Pack Structure

The Offline Application Form contains three parts:

Part 1 – Offline Application Form	(Pages 1 to 8)
Part 2 – AML / CTF Identification Requirements	(Pages 9 to 11)
Part 3 – Automatic Investment Plan (AIP) Application Pack	(Pages 12 to 16)

!! IMPORTANT !! We only need the Offline Application Form (Pages 1 to 8) and the AIP Direct Debit Request form (Page 12) mailed to us. The other pages are for your information only.

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S1.4 Decide How You Will Complete The Offline Application Pack Form(s)

You need to decide how you plan to complete the offline application form. Your choices are:

S1.4.1 Printing the form and completing it using black or blue pen (not pencil) and writing in clear BLOCK LETTERS; or

S1.4.2 If it has the capability of doing so, using your PDF software's text editor (sometimes noted as Add Text'). If doing this please use black font and use 12 point CAPS font. When you are done you will need to print the form.

Step 2: Print The Offline Application Form

S2.1 When ready, print the form using these settings:

- Single-sided (not double-sided)
- Black and white (not colour)
- On good quality paper (80gsm weight and not paper used before).

S2.2 Remember, aside from your certified identification (see Step 4), we only need the following pages mailed to us:

- The Offline Application Form (Pages 1 to 8); and
- If you want to participate in the AIP, the AIP DDR form (Page 12).

S2.3 It's your choice, but to save resources it is better to view the pages that you do not need to send us on your screen rather than printing them out.

S2.4 Remembering to write in blue or black pen and in clear BLOCK LETTERS, proceed to Part 1 – Contact Details.

Step 3: Complete The Application Form

Part 1 – Contact Details

1.1 When setting up a new investor account we need to identify an adult individual who will be the contact person for the account. We need to know certain information about that person to meet our 'Know Your Client' obligations, including:

- Full name
- Phone and email contact information
- Postal address

1.2 This information can be changed later via the Online Investor Portal available at www.sogif.au.

1.3 The text under section 1 explains how we will keep and use the information supplied.

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Part 2 US Fund Investors

2.1 Investors who were US Fund investors on 14th August 2023 have access to a reduced contribution fee in certain circumstances.

2.2 If you were an investor in the Passive Income (USA Commercial Property) Fund (US Fund) on 14th August 2023 and your investment in SOGIF is to be in the exact same entity name, then please complete the boxes to provide your US Fund investor number. It begins with an I (as in Indigo) and has five numbers after it. That is, I#####.

2.3 If you were once a US Fund investor but were not still a US investor on 14th August 2023 then please leave the field blank.

Part 3A Sources Of Income

3A.1 Anti-money laundering (AML) legislation places an obligation on us to ask certain questions to satisfy the requirements of AML legislation. The information will be kept strictly confidential and will not be used for marketing purposes.

3A.2 Place an X in each category that is a relevant source for your investment capital. If you select other please briefly outline the source.

Part 3B Initial Investment Details

3B.1 Please nominate how much you want to invest as your initial SOGIF investment.

3B.2 The minimum amount is \$10,000. Higher amounts can be invested.

3B.3 Provided the Fund is open to top up investments, you can top up your investment later on via the additional investment form (to be released soon).

Part 3C Automatic Investment Plan

3C.1 You can also top up your investment by participating in the Fund's Automatic Investment Program (AIP) where you nominated amount (minimum of \$250 per month) is direct debited from your account and applied to the purchase of SOGIF units.

3C.2 The direct debit authority form, together with the terms and conditions of the direct debit and the AIP are included on pages 12 to 16 of the Offline Application Pack.

Part 4 Investor Details

This information is needed to help us evaluate whether you fall within the Fund's target market determination (TMD).

4.1 Please briefly explain how you heard about the Fund. Answers that may be relevant include: being a US Fund investor, read one of my books, podcast; referred by a friend, etc. One source is sufficient.

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4.2 Place an X in the relevant box (YES or NO) for whether your investment objectives include receiving regular income.

4.2.1 A feature of the Fund is the distribution of trust income on a periodic basis.

4.3 Place an X in the relevant box (YES or NO) for whether your investment objectives include capital growth over a 5 to 10 year horizon.

4.3.1 It is hoped that one of the benefits of investing in the Fund is capital growth over the medium to long-term

4.4 Place an X in the relevant box (YES or NO) for whether your investment timeframe for holding units in the Fund is five or more years.

4.4.1 This question is relevant because the minimum Fund investing period is suggested to be five years. A lesser investing period may expose investors to higher volatility and make it harder to recoup the set up fees (i.e. contribution fee).

4.5 Place an X in the relevant box (YES or NO) for whether you have a medium to high tolerance for investment risk.

4.5.1 Please see the Fund's Target Market Determination (www.sogif.au/tmd) for more information on what constitutes low, medium or high risk tolerance.

4.6 If you answered no to any of the questions asked then the Fund may not be suitable for you. Before proceeding please:

- Re-read the Fund's target market determination available at: www.sogif.au/tmd; and
- Re-read the risks associated with investing in the Fund as outlined in the Product Disclosure Statement (www.sogif.au/pds); and
- Seek independent expert advice where appropriate.

What Type Of Investor Are You?

4.7 The Offline Application Form is a 'one form fits all' which means that certain sections are only relevant for certain investors (that is, not all sections are relevant to all investors).

4.8 The section of the form to be completed is based on the information we have to collect (and where appropriate verify) pursuant to AML / CTF requirements. Ultimately, we need to trace the investment back to the person or person(s) controlling the investment. This can involve some effort where the investor is a company or trust.

4.9 Place a X in the box that corresponds to the type of investing entity making the investment. The table below indicates which sections of the form need to be completed (in addition to Sections 1 to 4 outlined above).

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INDIVIDUALS	Relevant Section(s)
Individual or Joint Individuals Minor (person < 18 years old) <i>e.g. Joe Smith</i>	Section A Section B
COMPANIES	Relevant Section(s)
Australian Private Company <i>e.g. X Investments Pty Ltd</i>	Section C (for company) Section E or F (for company's beneficial owners)
Australian Public Company <i>e.g. Z Investments Ltd</i>	Section C (for company) Beneficial owners do not need to be identified
TRUSTS	Relevant Section(s)
Regulated Trust With a Corporate Trustee A SMSF is a regulated trust <i>e.g. Family Pty Ltd ATF Family SMSF</i>	For the corporate trustee: Section C (for corporate trustee) Section E or F (for beneficial owner of the corporate trustee) For the regulated trust Section D (for the regulated trust)
Regulated Trust With a Individual Trustee(s) A SMSF is a regulated trust <i>e.g. Sally Citizen & Fred Citizen ATF Citizen SMSF</i>	For the regulated trust Section D (for the regulated trust) Beneficial owners of the regulated trust do not need to be identified
Unregulated Trust With a Corporate Trustee A Family Trust is an unregulated trust. <i>e.g. Smith Pty Ltd ATF Smith Family Trust</i>	For the corporate trustee: Section C (for corporate trustee) Section E or F (for beneficial owner of the corporate trustee) For the unregulated trust Section D (for the unregulated trust) Section E or F (for trust beneficial owners)
Regulated Trust With a Individual Trustee(s) A Family Trust is an unregulated trust. <i>e.g. Sally Citizen ATF Sally Citizen Family Trust</i>	For one of the individual trustees: Section A (for the individual trustee) For the regulated trust Section D (for the regulated trust) Section E or F (for trust's beneficial owners)

4.10 Please contact us on 03 8592 0270 during business hours if your preferred investment entity is not one of the above, or if you are uncertain which option you fall under.

4.11 A *regulated trust* includes a self-managed superannuation fund (SMSF), registered retail managed investment scheme and a wholesale managed investment scheme that doesn't accept retail investors. Other trusts (family trust, unit trust, etc.) are *unregulated trusts*.

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4.12 Examples of common investment entities and sections to complete are:

Investor Example	Section(s) To Complete
Single individual investor	Section A
Joint individual investors	Section A Person 1 Section B Person 2
Adult on behalf of a child	Section A Adult or Section A Adult; and Section B Child
Private company (not corporate trustee)	Section C Company Section E or F Beneficial Owners
Self managed super fund with a corporate trustee	Section C Corporate Trustee (CT) Section E or F CT's beneficial owners Section D SMSF
Self managed super fund with individual trustee(s)	Section D SMSF
Family or Unit trust with a corporate trustee	Section C Corporate Trustee (CT) Section E or F CT's beneficial owners Section D Trust Section E or F Trust's beneficial owners
Family or Unit trust with individual trustee(s)	Section D Trust Section E or F Trust's beneficial owners

Part 4, Section A – Individual Investors

4A.1 Complete this section if you are investing in the Fund as an individual.

4A.2 If you are completing this form as an adult as trustee for a person under the age of 18 then it would be prudent to get legal and / or financial advice about how to set up a Fund account on behalf of a child. Two possible options are:

- invest in your own name and transfer the units to the person when they turn 18 (complete Section A now and then submit a unit transfer form when the person turns 18); or
- invest as an adult on behalf of a child (complete your details in Section A, and the details of the minor under Section B).

4A.3 Fill in your personal details. Some of this information will need to be verified via the certified identification you must include with your application.

4A.4 AML requirements require us to capture some additional information if you are investing as an individual sole trader (i.e. in your business name as opposed to as an individual in your own right). This would be an unusual situation so check with your accountant to ensure you answer this question correctly.

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4A.5 Complete your taxation information. Australian tax residents do not have to provide their TFN, but if they don't they will need to have withholding tax deducted. If you are investing as an adult as trustee for a minor then unless you provide the child's tax file number in Section B then your tax file number will be the one linked to the investment, and you will incur the taxation consequences of doing so. It would be prudent to get legal and / or financial advice about how to set up a Fund account on behalf of a child.

4A.6 We will need either a passport number or driver's license number, and expiry date. If you do not have these documents please call us on 03 8592 0270 to discuss what other identification may be appropriate.

4A.7 See page 8 of the Offline Application Form Pack to see if you fall within the definition of a politically exposed person. If you do then please contact us on 03 8592 0270 as we will need to undertake more AML / CTF checks.

Part 4, Section B – Joint Individual Investor / Minor

4B.1 Please put a X in the appropriate box for whether this second person is either another adult (joint investor), or a minor (i.e. person presently under 18 years of age). An example of joint individual investors is Person A and the spouse of Person A.

4B.2 Complete the information referring back to the instructions in Part 4 - Section A as needed.

4B.3 If you are investing on behalf of a minor you will need to provide either a certified copy of their passport particulars page or birth certificate as part of the AML / CTF requirements.

Part 4, Section C – Company

4C.1 Complete this section if the investing entity is a company in its own right (i.e. Investing Company Pty Ltd), or if the company is a corporate trustee (Big Deal Pty Ltd ATF Big Deal Superannuation Fund).

4C.2 Complete your taxation information. Australian tax residents do not have to provide their TFN, but if they don't they will need to have withholding tax deducted. If you are a corporate trustee then it is likely the trust has its own tax file number which will be collected under Section 4D. If you investing as a company in its own right then it will likely have its own TFN.

4C.3 Complete the company's details. To meet AML requirements make sure the registered office is a street address, not a PO Box.

4C.4 If the company is a public company that is listed on a stock exchange please provide the details of the listing.

4C.5 If the company is a private company then we will need to know the names of the Directors.

4C.6 If the company is an unlisted public company or a private company then we must identify either the beneficial owner(s) or controlling persons / key decision makers under AML / CTF requirements. The requirements will be outlined in Section 4E.

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Part 4, Section D – Trusts

About Trusts (Regulated & Unregulated Trusts)

4D.1 A trust includes a self managed superannuation fund (SMSF), discretionary trusts (e.g. family trusts), and fixed trusts (e.g. unit trusts). A trust is established under a trust deed, and the person or entity responsible for the trust is called the Trustee. In order to invest in the Fund the trust deed will need to grant the Trustee power to make investments (a common clause, but be sure to check).

4D.2 For the purposes of AML/CTF, trusts fall into two categories: regulated and unregulated.

4D.3 For our purposes, a regulated trust is a trust that is registered and subject to the regulatory oversight of a Commonwealth statutory regulator. As such, a superannuation fund regulated by the Australian Taxation Office (ATO) or Australian Prudential Regulation Authority (APRA) meets the definition of a regulated trust.

4D.4 A trust that is not a regulated trust (e.g. family trust, unit trust, etc.) is an unregulated trust.

Regulated Trusts	Unregulated Trusts
<ul style="list-style-type: none">• Australian self managed superannuation fund• Registered managed investment scheme• Wholesale managed investment scheme• Government superannuation fund	<ul style="list-style-type: none">• Family Trust• Unit Trust• Hybrid Trust

Trustee Name

4D.5 If the trustee or trustees are individuals, please provide their name, date of birth and street address (which cannot be a PO box).

More Than 2 Individual Trustees?

4D.6 If there are more than two individual trustees then please copy this page, complete the template for every trustee, and submit it as an addendum to your application.

Corporate Trustee?

4D.7 If the trustee is a company then please complete Section C.

Trust Details

4D.8 Input the Trust's name and ABN.

4D.9 Input the Trust's taxation information. Australian tax residents do not have to provide their TFN, but if they don't they will need to have withholding tax deducted. The TFN may be issued in the name of the "Trustee of the Trust's Name".

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Type of Trust

4D.10 Identify what kind of trust it is. If it is a self managed superannuation fund put an X in the Other Trust box.

Country & Activities

4D.11 Identify the country where the trust was established. If it was a country other than Australia please call us on (03) 8592 0270.

4D.12 In a word to two, write down the Trust's activities or purpose of the Trust. For example, investment, charitable, etc.

Extra Information (Unregulated Trusts Only)

The remainder of section D is only required to be completed if the investor is an unregulated trust.

Beneficiaries

4D.13 Identify the beneficiaries either by class, or if they are not identified by class (i.e. specifically named), provide the full name of each beneficiary.

4D.14 If there are more than four beneficiaries please provide the names of the other beneficiaries on a separate piece of paper and add it as an addendum to your application form.

Settlor

4D.15 Identify the Settlor of the Trust. This person will be named in the trust deed (usually the schedule or particulars page at the end of the trust deed).

4D.16 Please place an X in the box if the Settlor is deceased or if the Settlor contributed less than \$10,000 (i.e. the settled sum) when the trust was established. If this condition is not satisfied then we are required to verify (via certified identification) the Settlor's name and either their residential address or date of birth.

Part 4, Section E – Beneficial Ownership

As part of our AML / CTF obligations we are required to identify the beneficial owners of private companies and unregulated trusts.

Investor Types Where The Beneficial Owners ARE NOT Required To Be Identified	Investor Types Where The Beneficial Owners ARE Required To Be Identified
<ul style="list-style-type: none">• Individuals (assumed to also be beneficial owners)• Listed public companies• Regulated trusts	<ul style="list-style-type: none">• Private companies (including corporate trustees)• Unregulated trusts• Unlisted public companies

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Who Is A Beneficial Owner?

4E.1 A beneficial owner is an individual who ultimately owns or controls an entity such as a company, trust or partnership.

4E.2 To determine who the beneficial owner is, you need to know and understand your customer's business or organisational structure – how it is owned and controlled. There may be several links in the chain of owners.

4E.2.1 'Owns' in this case means owning 25% or more of the entity. This can be directly (such as through shareholdings) or indirectly (such as through another company's ownership or through a bank or broker).

4E.2.2 'Controls' in this case means having the power to make decisions about the entity's finances and operations. They may exert control through trusts, agreements, arrangements, understandings, policies or practices.

Beneficial Ownership On The Basis Of Shareholding

Companies

4E.3 If you are investing as a company (including corporate trustee) then a beneficial owner is someone who owns 25% or more of the entity. This can be directly (such as through shareholdings) or indirectly (see interposed entities below).

Non-Shareholding Company Situations

4E.3.1 If you can't identify an alternative individual who fits this criteria, a reasonable alternative is an executive or senior managing official (i.e. a key person). In this case you leave Section 4E blank and complete Section 4F instead.

Unregulated Trusts

4E.4 If your trust does not have a fixed unit holding (e.g. a discretionary trust), then please go to Part 4 Section F.

4E.5 If your trust does have a fixed entitlement (e.g. a unit trust) then you need to determine whether any person ultimately holds more than 25% of the units *and* has the power to control the trust. If so that person (or persons) are the beneficial owner(s).

Regulated Trusts With Corporate Trustees

4E.6 Notwithstanding that a regulated trust does not need to identify its beneficial owners, the corporate trustee of a regulated trust does. For instance, if the investor was A Pty Ltd ATF A Superannuation Fund then the beneficial owners of A Pty Ltd must be identified in Section 4E.

Unregulated Trusts With Corporate Trustees

4E.7 If the investor is an unregulated trust with a corporate trustee then **both** the beneficial owners of the unregulated trust **and** the beneficial owners of the trustee company need to be identified.

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4E.8 As such, you will need to copy Section 4E and complete one for the trust and another for the corporate trustee. Both need to be included as part of your application.

Interposed Entities

4E.9 If there are interposed entities then beneficial ownership must be traced through the interposed entities until the beneficial owner(s) are identified.

4E.9.1 For example, let's say that the shares of A Pty Ltd (who is the investor in the Fund) are owned by B Pty Ltd. In turn, B Pty Ltd's shares are owned by C Pty Ltd. In turn C Pty Ltd's shares are owned 50% by Jane Citizen and 50% by John Citizen. In this case both Jane and John Citizen are the beneficial owners of A Pty Ltd.

Summary Of Beneficial Owners To Be Identified

INVESTOR TYPE	BENEFICIAL OWNER
Individual	Not needed
Company – Listed Public	Not needed
Company – Private or Unlisted Public	Shareholders > 25% ownership (or Key Decision Makers)
Regulated Trust With Individual Trustee(s)	Not needed
Regulated Trust With Corporate Trustee(s)	Trust – Not needed Corporate Trustee - Shareholders with > 25% ownership (or if no shareholding, Key Decision Maker(s))
Unregulated Trust With Individual Trustee(s)	Trust – Appointer
Unregulated Trust With Corporate Trustee(s)	Trust – Appointer Corporate Trustee - Shareholders with > 25% ownership (or if no shareholding, Key Decision Maker(s))

Beneficial Owner's Information

4E.9 We require each beneficial owner's full name, date of birth and residential street address (not PO box).

4E.10 Our obligation is to both identify *and* verify the beneficial owners so the information provided in 4E.9 will need to be verified with supporting certified identification.

4E.11 If there are more than four beneficial owners, or if there is more than one entity for which the beneficial owners need to be identified (such as an unregulated trust with a corporate trustee – see 4E.6), then please provide the required information for the additional beneficial owners as an addendum to the application (either by copying Page 3, or on a separate sheet of paper).

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Part 4, Section F – Key Decision Makers

Only complete Part 4 Section F if the beneficial owners could not be identified in Part 4 Section E.

4E.12 You may not always be able to identify the beneficial owner or owners of an investor. For example, there might not be a single individual who owns 25% or more of the investing entity or there might not be a single individual in control.

Companies With 25% Owners (Or Without Any Owners)

4E.12 The best reasonable alternative individual is anyone who can exercise 25% or more of the company voting rights, including the power of veto. Their voting rights may be direct, or they may be indirect in that they have significant influence over voting rights.

4E.13 If you can't identify an alternative individual who fits this criteria, a reasonable alternative is an executive or senior managing official.

Unregulated Trusts

4E.14 If you are investing under an unregulated trust (remember, regulated trusts do not need to identify their beneficial owners) then there will not usually be 'ownership' as such. Instead, the beneficial owner is any person who can appoint or remove the trustees. The person in this role is usually called the 'appointor', but may also be called the 'custodian' or 'principal' and should be noted in the trust deed. See your accountant or lawyer for guidance as necessary.

Key Decision Maker's Information

4E.15 We require each key decision maker's full name, date of birth and residential street address (not PO box).

4E.16 Our obligation is to both identify *and* verify the key decision makers so the information provided in 4E.15 will need to be verified with supporting certified identification.

4E.17 If there are more than four key decision makers, or if there is more than one entity for which the key decision makers need to be identified (such as an unregulated trust with a corporate trustee – see 4E.6), then please provide the required information for the additional key decision makers as an addendum to the application (either by copying Page 4, or on a separate sheet of paper).

Part 5 - Custodians

Only complete this Part if you are the custodian of an investment entity. This is unlikely to be the case with any SOGIF investors, but the facility is there in case the Custodian of another Managed Investment Fund wants to invest.

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Part 6 – How We Make Payments To You

6.1 We will make payments to you in two ways.

6.1.1 We will pay periodic distributions of trust income via EFT into your nominated bank account.

6.1.2 When you redeem your units we will pay the proceeds via EFT into your nominated bank account.

Distribution Reinvestment Plan

6.2 Instead of paying your cash distribution via EFT, you may elect to participate in the Fund's Distribution Reinvestment Plan (DRP), the terms and conditions of which can be found at: <https://sogif.au/policies/#DRPRules>

6.2.1 You can elect to participate in the DRP by placing an X in the 'Yes' box:

6 How We Make Payments To You
Do you want us to reinvest your income distributions back into the Fund (i.e. participate in the Fund's Distribution Reinvestment Plan)?
 Yes No

6.2.2 If you elect to participate then you confirm that you have read the terms and conditions of the DRP.

6.2.3 If you do not want to participate place a X in the 'No' box. If you do not make an election it will be deemed that you did not want to participate.

Bank Account Details

6.3 Please also provide your bank account information in case the DRP is suspended and we pay the distributions via electronic funds transfer (EFT), and / or so we have your bank account information on file for when you ask for some or all of your units to be redeemed.

6.3.1 All receipts and payments will be made via EFT in Australian Dollars. We do not accept nor pay in cash.

6.4 The bank account must be held in Australia and be in the name of the applicant.

Part 7 – How To Pay Application Money

7.1 Please elect how you are planning to remit your investment sum indicated in Part 3B by placing an X in either the 'Electronic funds transfer' box, or the 'Cheque' box. We do not accept cash.

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Electronic Funds Transfer (EFT)

7.2 If remitting via EFT then please be extra vigilant to check the information you enter for the BSB, Account Number and Account Name is correct.

EFT Reference

7.3 Please include your mobile phone number and your surname as the reference for your EFT remittance. For example, 0432 123 123 SMITH.

Investment Sum Higher Than Your EFT Limit

7.4 If you have a daily limit that is less than your investment sum then you can either make a larger sum transfer by going into the bank, or you can split your transfer up over a number of days.

7.5 If remitting over several days please make an additional reference to '# of #' so we can track your remittances and reconcile it to your total investment amount in Part 3B. For example 1 of 3, 2 of 3, 3 of 3, etc.

7.6 If you cannot provide the additional reference outlined in 7.5 above, please email admin@sogif.au to advise the amount and number of remittances you will make.

Cheque

7.7 You can remit your investment sum by personal or bank cheque.

7.8 Make sure the cheque is written out to the correct Payee – 'Perpetual Corporate Trust Limited'.

7.9 Make sure the cheque is crossed and marked 'Not Negotiable'

7.10 In pencil, on the back of the cheque write your surname and your mobile phone number.

7.11 Be sure to make and keep a photocopy of the cheque for your records.

Part 8 – Adviser Details

If you are making your investment through an investment adviser please have them complete this section on your behalf.

Part 9 – Adviser Fee

9.1 In addition to the contribution fees payable to the Responsible Entity, you may be charged other fees by your investment adviser.

9.2 If so, please complete Part 9. Don't forget to sign it.

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Part 10 – FATCA

See Part 13 for definitions pertaining to FATCA used in the Offline Application form.

What Is FATCA?

10.1 Foreign Account Tax Compliance Act (FATCA) is a United States (US) legislation to improve compliance with US tax laws.

10.2 FATCA imposes certain due diligence and reporting obligations on Australian financial institutions (AFIs), and those of other non-US countries, to report US citizen or US tax-resident Account Holders to the US Internal Revenue Service (IRS). Failure to comply with FATCA's requirements will expose such Financial Institutions to a 30% US withholding tax on payments to them from US sources.

Why Do We Need To Be Concerned About US Requirements?

10.3 The short answer is because the Australian government came to an agreement with the US government to do so.

10.3.1 Australia and the US signed an inter-governmental agreement to implement FATCA External Link. On 16 September 2015, the Competent Authorities of Australia and the US signed a Competent Authority Arrangement to help implement the provisions of FATCA.

10.4 Under the FATCA Agreement, non-exempt AFIs need to register with the IRS and report to the ATO each year about certain Financial Accounts held with them by either US citizens, US tax residents specified US entities established in the US or controlled by US persons.

10.4.1 Accordingly the Fund has registered with the IRS and obtained a Global Intermediary Identification Number (GIIN).

10.5 The information reported by the Fund to the ATO is made available to the IRS, in compliance with Australian privacy laws, under existing rules and safeguards in the Australia-US Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income.

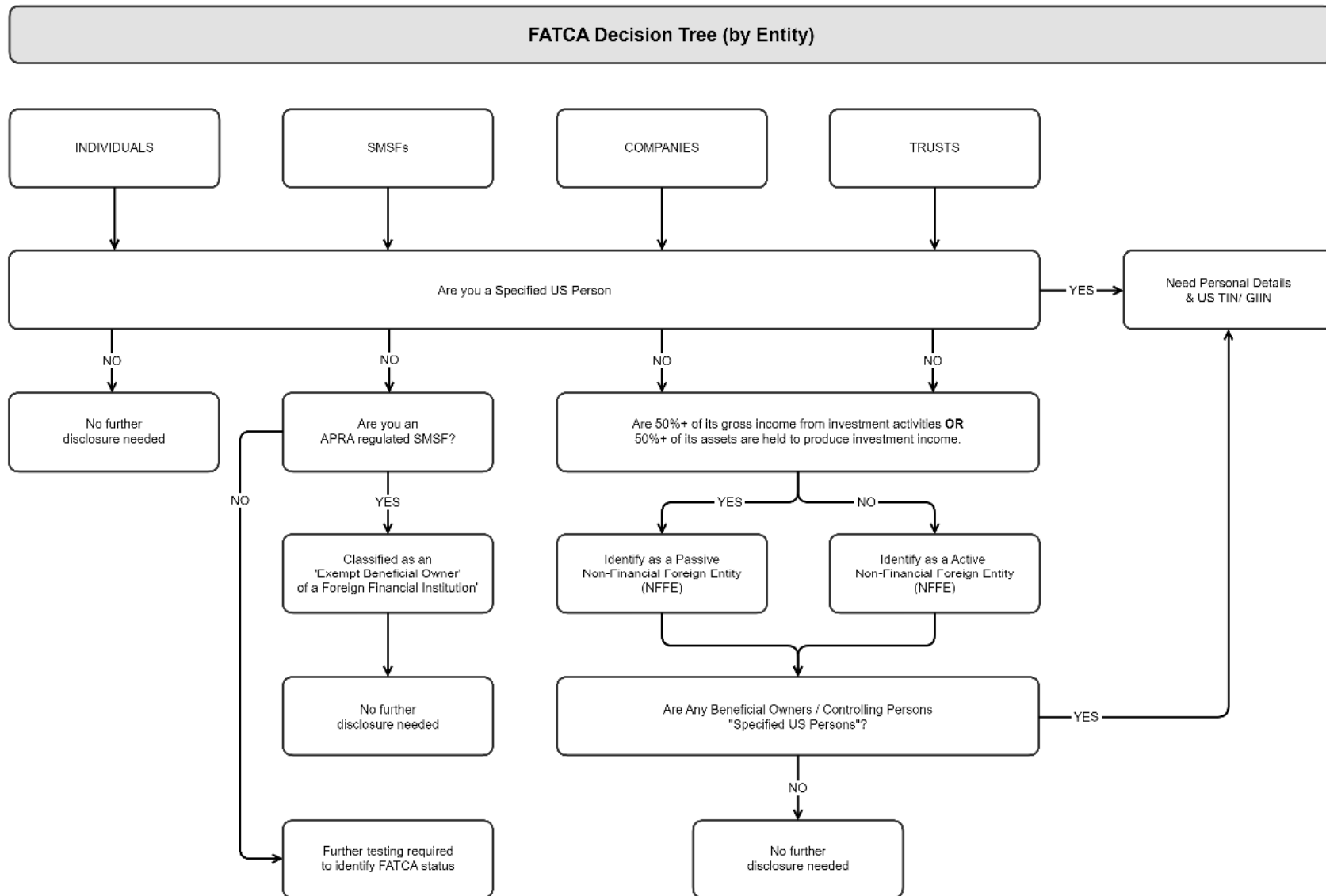
What Disclosure Is Needed?

10.6 We are required to determine whether you are a US investor and as such need to capture (and sometimes recapture) certain information.

FATCA Flow Chart

10.7 Please refer to the flow chart on the next page to help you to understand your FATCA reporting obligations.

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Investor Name

10.8 Input the investor's name. If there is more than one investor (e.g. a joint account), every investor must complete Section 10. If investing as a non-individual put the full legal name of the entity.

10.8.1 If the account is a joint account write both names in the 'Investor name' field.

10.8.2 If there are more than two individual investors then copy or reprint Section 10 and have it completed by every investor.

Individual Investors Who Are US Citizen / US Resident Taxpayer

10.9 If you are an INDIVIDUAL investor who is a US citizen **or** US resident for tax purposes then place a X in the 'Yes' box.

10.9.1 If you answered 'Yes' then please provide your US tax identification number (TIN), which will be your social security number or other tax identification number.

10.10 If you are an INDIVIDUAL investor who is **not** a US citizen or US resident for tax purposes then place a X in the 'No' box.

10.10.1 If you are an INDIVIDUAL investor who answered 'No' then you can proceed to Part 11.

10.10.2 If you are a NON-INDIVIDUAL investor then continue to Question 10.2 on the Application Form.

US Specified Person

10.11 Please refer to Part 13 and find the definition of 'US Specified Person'.

10.11.1 If you meet the definition please place a X in the 'Yes' box and provide your US TIN (if you haven't already done so in Question 10.1).

10.11.2 If you **do not** meet the definition please place a X in the 'No' box and continue to Question 10.3 on the Application Form.

Financial Institution

10.12 If, in the unlikely event, you are a financial institution then please check with your legal team about the correct way to complete this section.

10.12.1 The definition of a (Foreign) Financial Institution is:

A foreign financial institution or FFI is defined by FATCA as any financial institution that is a foreign entity and which accepts deposits in the ordinary course of banking or a similar business, holds financial assets for others as a substantial portion of its business, or is primarily engaged in the business of investing, reinvesting or trading securities, partnership interests, commodities or any interest (including futures and forward contracts) on the aforementioned assets.

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10.13 If you do not meet the definition of a (Foreign) Financial Institution, which is almost certainly may be the case if you are a private investor, then place a X in the 'No' box and continue to Question 10.4 on the Application Form.

Self Managed Superannuation Funds (SMSFs)

10.14 For the purposes of FATCA, SMSFs are deemed to be Non-Reporting Australian Financial Institutions and as exempt beneficial owners.

10.15 If you are a SMSF then place a X in the 'Yes' box and continue to Section 10.5 of the Application Form.

Active Non-Financial Entity

10.16 If 50% or more of your gross income is derived from non-investment activities OR 50%+ of its assets are held to produce non-investment income then you are an Active Non-Financial Foreign Entity.

10.17 If this is the case then place an X in the 'Active Non-Financial Entity' box.

10.18 You can continue on to Part 11.

Passive Non-Financial Entity

10.19 If 50% or more of your gross income is derived from investment activities OR 50%+ of its assets are held to produce investment income then you are a Passive Non-Financial Foreign Entity.

10.20 If this is the case then place an X in the 'Passive Non-Financial Entity' box.

US Controlling Persons Of Passive Non-Financial Entities

10.21 If you selected a Passive Income Non-Financial Entity (see 10.19) then you need to identify every controlling person (see definitions in Part 13) who is a US citizen or US resident taxpayer.

10.22 If there is more than one US controlling person please copy page 5 and fill in their details, or else attach a separate form with their details as an addendum to the Application Form.

Part 11 – CRS

See Part 13 for definitions pertaining to CRS used in the Offline Application form.

11.1 The Common Reporting Standard (CRS) is the single global standard for the collection, reporting and exchange of financial account information on foreign tax residents. Under the CRS, banks and other financial institutions collect and report financial account information on foreign tax residents to us. The ATO exchanges this information with participating foreign tax authorities of those foreign tax residents.

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11.2 In return, the ATO receives financial account information on Australian residents from other countries' tax authorities. This helps ensure that Australian residents with financial accounts in other countries are complying with Australian tax law. The exchange of financial account information acts as a deterrent to tax evasion.

Difference Between CRS & FATCA

11.3 FATCA is a US protocol whereas CRS is a 'rest of the world' protocol. Unfortunately, we need to comply with both which appears to be (and is) an extra administrative burden for all.

All Investors To Complete

11.4 All investors are required to complete Part 11.

Investor Name

11.5 Input the investor's name. If investing as a non-individual put the full legal name of the entity.

11.5.1 If there is more than one investor (e.g. a joint account), then please also fill in Section 11.2 of the Application Form.

11.5.2 If there are more than two individual investors then copy or reprint Section 11 and have it completed by every investor.

Australian Tax Residency

11.6 Please place an X in the appropriate box under Question 11.1.

11.6.1 If you are a sole individual investor who is only an Australian tax resident then you can proceed to Part 12.

11.6.2 If you are a tax resident in a jurisdiction other than Australia please note the country and provide your Taxation Identification Number.

11.6.3 If you don't have or do not want to provide your TIN then please place an X in the box that describes the reason why.

11.6.4 If you do not provide a reason then we may not be able to accept your investment.

Joint / Minor Investor

11.7 Please complete this section if there is a second individual investor (i.e. joint accounts), or if you are setting up an account as an Adult as trustee for a Child, provide the Child's details.

11.8 Follow the same instructions as 11.5 and 11.6 when completing this section.

Entities

11.9 Complete this section if you are a non-individual investor (i.e. company, trust, etc.)

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11.10 This section broadly follows the same types of entities as was outlined in Section 10 under FATCA. Still, the flow diagram on the following page will help you to accurately answer which non-individual entity.

11.11 Place a X in the box that corresponds with your investing entity for CRS purposes, which is either:

- A financial institution
- A non-reporting financial institution (including a SMSF)
- An active Non-Financial Entity
- A passive Non-Financial Entity

Active & Passive Non-Financial Entities

11.12 If you are not an individual, a financial institution or a non-reporting financial institution then you are either an active or a passive non-financial entity.

11.13 The criteria for determining whether you are an active or passive or non-financial entity is two-fold.

11.13.1 The first test is whether at any time in the last three years the entity generated at least 50% of its gross income from investing, reinvesting or trading in financial assets.

11.13.2 If the answer is NO then you are an active non-financial entity.

11.13.3 If the answer is YES then you proceed to the second test, which is were at least 50% of the assets held during the preceding calendar year assets that are held for the production of passive income?

11.13.4 If the answer is NO then you are an active non-financial entity.

11.13.5 If the answer is YES then you are a passive non-financial entity.

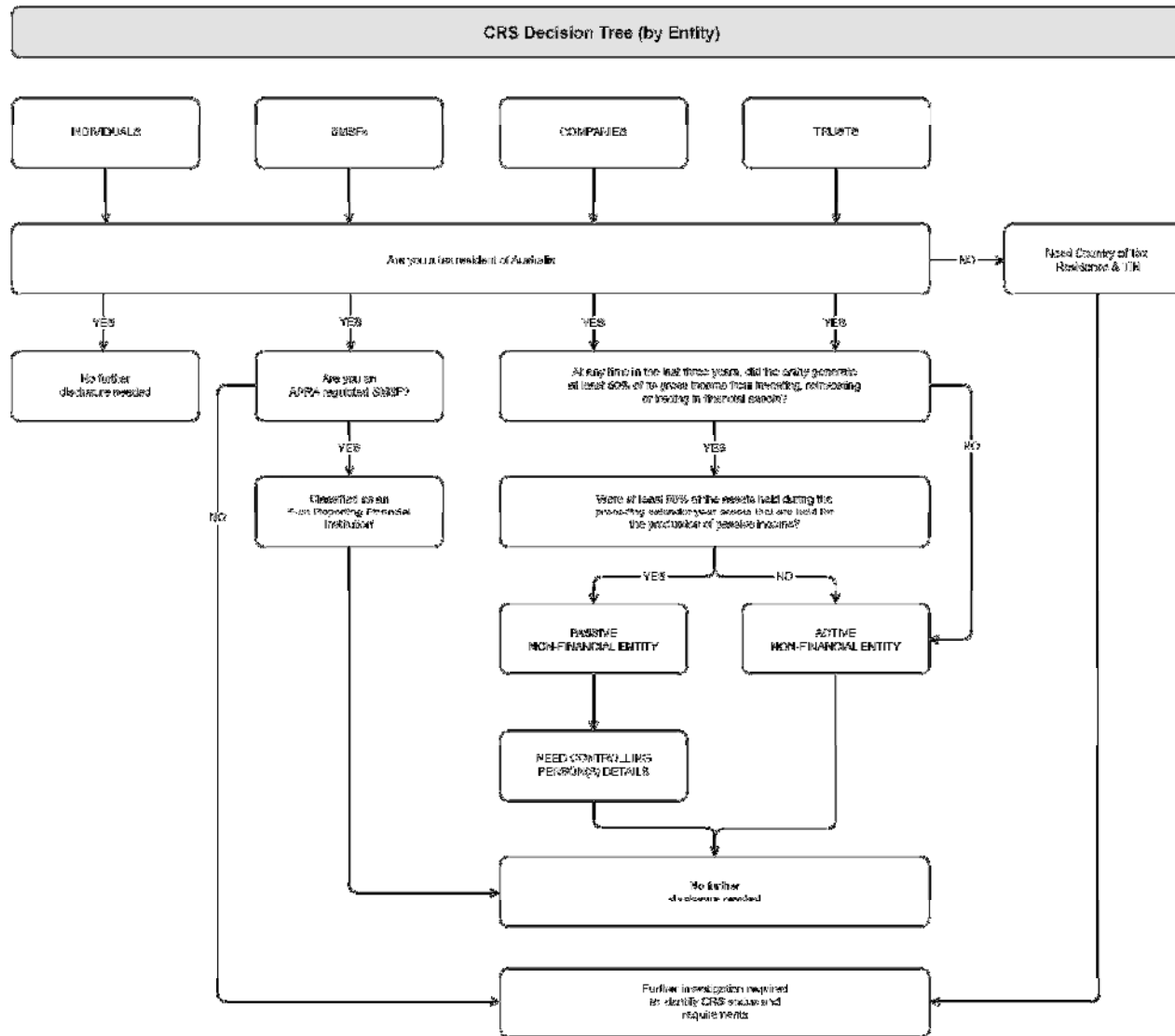
Passive Non-Financial Entity Controlling Person(s)

11.14 Every controlling person of an entity that is a passive non-financial entity must be identified with their name, date of birth, street address, country of tax residence (including Australia) and TIN (including TFN in Australia) noted.

11.15 If this information is not provided then we cannot accept your application.

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Part 12 Declaration

12.1 Be sure to read each of the dot points under the declaration carefully to make sure you are in agreement with them.

Signing Authority

12.2 If there is more than one signatory required then please identify by placing an X in the appropriate box whether any person signing can operate the account, or whether both signatories are required to sign to operate an account.

12.3 Note the online portal only works with a single signatory. If you want to use 'all to sign' then you will not be able to use the online portal to change your details and a manual change of details form will need to be submitted. In this case your online investor portal will be view-only.

Signatures

12.4 Please sign the form in black or blue pen. Electronic signatures cannot be accepted.

12.5 Minors are not required to sign.

12.6 Please complete the fields below the signature line.

Step 4: Identification Requirements

Please refer to pages 9 to 11 of the Offline Application Pack for more information about the identification requirements needed to support your offline application.

Those detailed instructions are divided according to the type of entity you specified in Part 4.

Remember that we need certified identification for the investing person / entity **and** its beneficial owners / key persons (as applicable).

If you have any questions please call on 03 8592 0270 during business hours or send an email to admin@sogif.au

Step 5: Mail Your Completed Form & Identification

Please mail your original offline application form, identification, AIP direct debit form (if you are participating in the AIP), and cheque (if you are not remitting via EFT) to:

Plantation Capital Limited
PO Box 532
CANTERBURY VIC 3126

Need Assistance?

If you need assistance at any time then please call 03 8592 0270 (option 1) during business hours or email admin@sogif.au