



Client Service contact details

Enquiries Email

[clientservice@pengana.com](mailto:clientservice@pengana.com)

Transactions Email

[transact@pengana.com](mailto:transact@pengana.com)

Phone

+61 2 8524 9900

Pengana Capital Ltd

ABN 30 103 800 568

AFSL 226566

## Application form

### ORAH Fund

Please use this form if you are a new investor and wish to invest in this fund by making an initial application.

**1. COMPLETE ALL RELEVANT SECTIONS OF THIS APPLICATION FORM EITHER:**

- online - then print and sign in the relevant fields using a black pen; or
- manually - please write in **BLOCK** letters, using a black pen. If you make an error while completing this form, do not use correction fluid. Cross out your mistakes and initial your changes.

Individuals: complete section 1, section 2, section 3 and then section 6 onwards.

Companies: complete section 1, section 2, section 4 and then section 6 onwards.

Trusts/superannuation funds:

- if you are an individual trustee - complete section 1, section 2, section 3 and then section 5 onwards.
- if you are a trust with a company as a trustee – complete section 1, section 2 and then section 4 onwards.

**2. COLLECT AND CERTIFY THE IDENTIFICATION DOCUMENTS.**

Please refer to section 11 'Identification and verification' and complete the relevant identification document attached to this Application Form.

**3. TELL US YOUR US TAX STATUS.**

Please complete the United States tax status form attached to this Application Form.

**4. SEND YOUR DOCUMENTS TO OUR ADMINISTRATOR.**

You can return your forms by post to:

Pengana Capital Ltd

GPO Box 804

MELBOURNE VIC 3001

**5. MAKE YOUR PAYMENT.**

Please refer to section 7 'Payment of application amount'.

Your application cannot be processed until all relevant identification documents and cleared funds are received.

## 1. HOW DO YOU QUALIFY AS A WHOLESALE INVESTOR?

If you are applying for \$500,000 or more, you will be automatically deemed a Wholesale Investor and no additional documentation is required.

If you are investing less than \$500,000 additional documentation will be required to certify that you are a Wholesale Investor in the form of:

1. An accountant's certificate certifying that the proposed Unitholder has:
  - net assets of at least A\$2.5million, or
  - gross income for each of the last two financial years of at least \$250,000.

Two forms of accountant's certificates that are commonly used may be found on the following pages – the standard format and the extended wealth format (which should be used if the investment is to be made through the investor's trust or superannuation fund).

OR

2. Proof that the proposed Unitholder:
  - is a trustee of a superannuation fund within the meaning of the Superannuation Industry (Supervision) Act 1993 with net assets of at least A\$10 million (a certified copy of the trust deed and recent financial accounts to confirm that the fund holds at least A\$10 million),
  - controls at least A\$10 million including any amount held by an associate or under a trust that the investing entity manages (recent financial accounts to confirm that the Unitholder controls at least A\$10 million),
  - is a manufacturer and employs 100 or more people, or the investing entity is not a manufacturer and employs 20 or more people (signed confirmation by a director of the company to this effect),
  - holds an Australian financial services licence (licence number), or
  - is a 'professional investor' as otherwise defined in the Corporations Act.

Please contact Pengana if you need us to assist you in providing the appropriate documentation to certify that you are a Wholesale Investor.

The certificate should be provided on an Accountant's letterhead provided no earlier than 2 years before the offer is made. Please contact Pengana if you require a word version of this certificate.

## CERTIFICATE UNDER SECTION 761G(7)(C) OF THE CORPORATIONS ACT – 'WEALTH TEST'

### CERTIFICATE FROM ACCOUNTANT PRACTICING IN AUSTRALIA

TO: Pengana Capital Limited

Level 12, 167 Macquarie Street

SYDNEY NSW 2000

I, of \_\_\_\_\_, certify as follows:

1. I am a qualified accountant for the purposes of the Corporations Act, being a member of the \*Institute of Chartered Accountants in Australia/Australian Society of Certified Practising Accountants/ National Institute of Accountants and am subject to, and comply with, that body's continuing education requirements.

*[\* Delete where not applicable]*

My membership designation from this professional body is \_\_\_\_\_

I comply with this professional body's continuing professional education requirements.

2. I am giving this certificate in accordance with section 761G(7)(c) of the Corporations Act at the request of, and with reference to, \_\_\_\_\_ (Investor) and acknowledge that this certificate will be relied upon to make offers of financial products to the Investor.

3. Having reviewed the financial position of the Investor:

(a) the Investor has net assets of at least A\$2.5 million; and or

(b) the Investor had a gross income for each of the last 2 financial years of at least A\$250,000 a year.

*[Delete (a) or (b) above if not applicable]*

4. The financial service or product will not be used in connection with a business by the Investor.

Signature

Please print full name

Date (DD/MM/YYYY)

 /  /

The certificate should be provided on an Accountant's letterhead provided no earlier than 2 years before the offer is made. Please contact Pengana if you require a word version of this certificate.

**CERTIFICATE UNDER SECTION 761G(7)(CA) OF THE CORPORATIONS ACT AND REGULATION 7.6.02AB – EXTENDED WEALTH TEST  
CERTIFICATE FROM ACCOUNTANT PRACTICING IN AUSTRALIA**

TO: Pengana Capital Limited  
Level 12, 167 Macquarie Street  
SYDNEY NSW 2000

A. Name of company or trust i.e. name of investor. If investor is a Trustee, then insert the full name e.g. ABC Pty Ltd ATF XYZ trust

Address of investor

Street Number & Name

Suburb

State

Postcode

Country

B. Name of person or entity who controls the company or trust which is the investor.

I certify that the [person or entity] whose details are set out immediately above at point B:

- has net assets of at least \$2.5million; or
- has a gross income for each of the last 2 financial years of at least \$250,000.

In addition, I certify that the [person or entity] whose details are set out above at point B, controls (within the meaning of section 50AA of the Corporations Act 2001) the company or trust (where applicable) whose details are set out above at point A.

I belong to [name of my professional body\*]

My membership designation from this professional body is

I comply with this body's continuing professional education requirements.

Signature of Accountant

Date certificate issued (DD/MM/YYYY)

\* NOTE: A qualified accountant in Australia must belong to one of the following professional bodies at the declared membership classification:

PROFESSIONAL BODY	DECLARED MEMBERSHIP CLASSIFICATIONS
The Institute of Chartered Accountants in Australia	CA, ACA and FCA
CPA Australia	CPA and FCPA
National Institute of Accountants in Australia	PNA, FPNA, MINA and FINA

**DO YOU HAVE AN EXISTING INVESTMENT IN ANY [INSERT FUND NAME] FUND OPERATED BY ONEVUE?**

☐ No, complete section 2 onwards.

☐ Yes, the account number is

Please complete from section 6 onwards.

## 2. FATCA (US Foreign Account Tax Compliance Act) Declaration

Regulated super funds (Self-managed superannuation funds, APRA regulated superannuation funds, Australian Government or Semi-Government superannuation funds or pooled superannuation trust) do not need to complete this section unless you have a Global Intermediary Identification Number (GIIN).

Are you:

- an individual who is a US citizen or US resident for tax purposes (with a Taxpayer Identification Number)
- a trust that is established under the laws of the US or a US taxpayer or a trust that has trustees, beneficiaries or settlor's that are US citizens or taxpayers, or
- a company established under the laws of the US or a US taxpayer or a company whose beneficial owners through one or more shareholdings owns 25% or more of the company's issued capital.

☐ No ☐ Yes

Do you have a GIIN or are you otherwise registered for FATCA?

☐ No ☐ Yes – You are required to complete the FATCA Self-certification located on pages 7 and 8 together with your application form.

**Note:** You are still required to complete the relevant form based on your investor type.

## 3. INDIVIDUALS

Please complete if you are investing individually, jointly or you are an individual or joint trustee.

Investor 1 – Personal Details

Title  Full given names

Surname

Date of birth (DD/MM/YYYY)  
 DD /  MM /  YYYY

Residential address  
A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

Postal address (if different to residential address)  
A PO Box/RMB/Locked Bag is acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

Contact details

Home number (include country and area code)

Business number (include country and area code)

Mobile number (include country code)

Email address

This email address is the default address for all investor correspondence (such as transaction confirmations, statements, reports and other material).

ABN

Sole trader?  
☐ No ☐ Yes

If you are a sole trader, what is your business name?

Tax details — Australian residents

If you are an Australian resident for tax purposes please provide your Tax File Number (TFN) or reason for exemption. If you are an Australian resident and do not provide your TFN, or reason for exemption, you will be taxed at the highest marginal tax rate plus the Medicare levy.

TFN

Reason for exemption

Tax details — Non Australian residents

If you are not an Australian resident for tax purposes, please indicate your country of residence for tax purposes.

## Investor 2 – Personal Details

Title  Full given names

Surname

Date of birth (DD/MM/YYYY)

DD /  MM /  YYYY

Residential address

A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

Postal address (if different to residential address)

A PO Box/RMB/Locked Bag is acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

Contact details

Home number (include country and area code)

Business number (include country and area code)

Mobile number (include country code)

Email address

All correspondence will be sent to the address provided for investor 1.

ABN

Sole trader?

☐ No ☐ Yes

If you are a sole trader, what is your business name?

## Tax details — Australian residents

If you are an Australian resident for tax purposes please provide your Tax File Number (TFN) or reason for exemption. If you are an Australian resident and do not provide your TFN, or reason for exemption, you will be taxed at the highest marginal tax rate plus the Medicare levy.

TFN

Reason for exemption

## Tax details — Non Australian residents

If you are not an Australian resident for tax purposes, please indicate your country of residence for tax purposes.

**If there are more than two individual investors or trustees, please provide the full name, date of birth, and residential address of each on a separate sheet and attach to this form.**

## 4. COMPANIES

Please complete if you are investing as a company or as a trust with a corporate trustee.

**Note:** You are also required to complete the relevant Identification Form.

Company details

Full name of company (as registered by ASIC)

ACN or ABN (for foreign companies, provide your Australian Registered Body Number (ARBN) if you have one)

Australian Tax File Number (TFN)

Country of residency (if a foreign company)

Registered office address

A PO Box/RMB/Locked Bag is not acceptable. If you are a foreign company, write the address of your Australian registered agent (if you have one) or else write your principal place of business.

Name of Australian registered agent (if applicable)

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

Postal address (if different to above)

A PO Box/RMB/Locked Bag is acceptable.

Property name/building name (if applicable)

Unit

Street number

Street name

Suburb

State

Post code

Country

Contact person at company

Name

Home number (include country and area code)

Business number (include country and area code)

Mobile number (include country code)

Email address

This email address is the default address for all investor correspondence (such as transaction confirmations, statements, reports and other material).

## 5. TRUSTS OR SUPERANNUATION FUNDS

Please complete if you are investing as a trust or superannuation fund. Individuals and non-corporate trustee(s) must also complete sections 2 and 3. Corporate trustees must also complete sections 2 and 4.

**Note:** You are also required to complete the Identification Form - Trusts & Trustees.

Trust or superannuation fund details

Name of trust or superannuation fund

ABN (applicable if you are a trust or a self-managed superannuation fund registered with the Australian Tax Office)

Australian Tax File Number (TFN)

Address

A PO Box/RMB/Locked Bag is acceptable.

Property name/building name (if applicable)

Unit

Street number

Street name

Suburb

State

Post code

Country

## 6. INVESTMENT DETAILS AND DISTRIBUTION INSTRUCTIONS

Please specify your initial application amount.

Please also indicate your distribution choice below. If you do not make an election, distributions will be reinvested.

FUND NAME *	MINIMUM AMOUNT (AUD)	INVESTMENT AMOUNT (AUD)	DISTRIBUTION PREFERENCE (indicate preference with an X)	
			Pay to my bank a/c	Reinvest
ORAH Fund Class A	\$20,000		<input type="checkbox"/>	<input type="checkbox"/>
ORAH Fund Class B	\$20,000		<input type="checkbox"/>	<input type="checkbox"/>

\* See section 8.1 of the IM for explanation of unit classes

## 7. PAYMENT OF APPLICATION AMOUNT

Please select your payment method and complete the relevant section if applicable. All payments must be made in AUD.

☐ EFT

☐ Cheque

EFT

Account name: Pengana Capital Ltd Applications Trust Account  
BSB: 083-001  
Account number: 468834086  
Your reference: [please use the name of the investor]

Cheque

Make your cheque payable to: "Pengana Capital Limited" and attach with your original application forms when posting. Please cross and write "non-negotiable" on Australian cheques only.

## 8. FINANCIAL INSTITUTION ACCOUNT DETAILS

Australian bank account details

Please provide your bank account details if you have selected to take your distribution in cash or wish to provide these details for future redemptions. We will only pay cash proceeds to a bank account in the name(s) of the investor(s). We will not make any payments into third party bank accounts.

Financial institution name

Branch name

BSB number      Account number  
     

Account name

#### Foreign bank account details

Please complete if you wish to provide details for future redemptions. We will only pay cash proceeds to a bank account in the name(s) of the investor(s). We will not make any payments into third party bank accounts.

Financial institution name

Financial institution address

Account number

Account name

SWIFT/BIC      ABA/FED (US)  
     

IBAN (Europe)

Due to the complexity of foreign bank accounts, we may need to contact you for more information.

### 9. REGULAR SAVINGS PLAN

I/We would like to establish or update a Regular Savings Plan:

☐ Yes

I/We would like the following regular investment:

A\$   
 (Minimum \$500 per regular investment)

I/We would like the following investment frequency:

☐ Month      ☐ Quarterly

Please note that all investments will be debited from your account on the 15th of each month or the following business day if the 15th falls on a weekend or public holiday.

To add a regular savings plan or change your bank account details for an existing savings plan, please complete the below Direct debit authority.

Direct debit authority – Australian bank accounts only

You can allow us to deduct your application amount directly from your nominated financial institution account by completing the direct debit authority below. This debit will be made through the Bulk Electronic Clearing System (BECS) from your account held at the financial institution you have nominated below.

By completing this section, you have understood and agreed to the terms and conditions governing the debit arrangements between you and Pengana Capital Ltd, as set out in this Request and in your Direct Debit Request Service Agreement, a copy of which is available on [www.pengana.com](http://www.pengana.com).

Financial institution name

Branch name

BSB number      Account number  
     

Account name

I/We request and authorise Pengana Capital Ltd ABN 30 103 800 568 (User ID 502729) to arrange, through its own financial institution, a debit to the nominated account as deemed payable by Pengana.

Signature of primary account holder

Please print full name

Date (DD/MM/YYYY)

 /  / 

Signature of joint account holder (if applicable)

Please print full name

Date (DD/MM/YYYY)

 /  / 

### 10. REGULAR WITHDRAWAL PLAN

I/We would like to establish or update a Regular Withdrawal Plan:

☐ Yes

I/We would like the following regular withdrawal:

A\$   
 (Minimum \$500 per regular withdrawal)

I/We would like the following withdrawal frequency:

☐ Monthly      ☐ Quarterly

Please note that all withdrawals will be processed on the 15th of each month or the preceding business day if the 15th falls on a weekend or public holiday.

To add or change your bank account details for a Regular Withdrawal Plan, please update your bank account details at Section 8.

### 11. COMMUNICATION

Automatic online account access

Online access enables you to view details of your investments (account balance, investment details and account statements). We will send you the necessary registration details by post once your application is processed.

### Annual and semi-annual report options

The annual and any semi-annual financial statements of the Fund are available free on our website at [www.pengana.com](http://www.pengana.com). If you would like to receive a copy by email, please indicate below (This refers to annual and semi-annual reports only. This will not affect communication instructions regarding general correspondence for your fund).

☐ By email

### Marketing material

☐ You may receive market commentary, event invitations, etc. from us from time-to-time, please indicate if you do not wish to receive these communications.

## 12. IDENTIFICATION AND VERIFICATION

Please tick one box only:

☐ I have not previously invested in any Pengana Fund and will complete the relevant investor identification forms located at the end of this application form.

☐ I am an existing investor in a Pengana Fund and am not required to complete the investor identification forms located at the end of this application form.

### Identification and verification

We can put in place arrangements with dealer groups that means that we can rely on the investor identification undertaken by your financial adviser who should contact us for details.

## 13. FINANCIAL ADVISER DETAILS

Use this section to tell us about your financial adviser. If you change your financial adviser, it's important to let us know in a timely way. If you would like your financial adviser to receive copies of your statements by email please enter their email address below.

Email address

Notice to financial adviser: by completing this section of the application form, you are confirming that you hold a current Australian Financial Services Licence (AFSL), or are otherwise authorised to advise on and arrange this product.

### Operating your account

Do you want your financial planner to be able to operate your account?

☐ Yes ☐ No

In general, an appointed financial planner can do everything you can do with your investment, except appoint another person to operate your account. It is important to tell us promptly if you no longer wish your financial planner to operate your account, or if your financial adviser changes – we will and OneVue will keep accepting their instructions until you or they advise us in writing that the appointment has terminated.

We may suspend or terminate their appointment for any reason considered reasonable, and may change the terms on which they operate your account.

You indemnify us from any loss you or we suffer as a result of the actions of your appointed financial planner, and agree to ratify their actions if we ask.

### Financial adviser details

Dealer group name

Adviser name

AFSL number

Authorised representative number (if any)

Address

Property name/building name (if applicable)

Unit

Street number

Street name

Suburb

State

Post code

Country

Postal address (if different to above)

Property name/building name (if applicable)

Unit

Street number

Street name

Suburb

State

Post code

Country

### Contact details

Business number (include country and area code)

Mobile number (include country code)

Adviser signature

## 14. DECLARATIONS AND ACKNOWLEDGMENTS

When you apply to invest, you (the applicant) are telling us:

- you have received, read and understood the current IM,
- monies deposited are not associated with crime, terrorism, money laundering or terrorism financing, nor will monies received from your account have any such association,
- you are not bankrupt or a minor,
- you acknowledge that due to anti-money laundering requirements, we may ask you to provide verification information before your investment application can be processed which may result in delays in the processing of your investment application with the application being processed at the applicable unit price at which such information has been received and verified and we will be held harmless and indemnified for any loss due to any delay or failure to process this application,



- you authorise us to apply the TFN or ABN included on this application form and authorise it to be applied to all further applications and redemptions in respect of any of our funds,
- you declare that all details provided on the application form and in any verification information are true and correct and will hold us harmless and indemnify us for any loss due to the details and information provided being or ceasing to be true and correct,
- you agree to be bound by the constitution of the Fund and the IM as supplemented, replaced or re-issued from time to time, and,
- you consent to the handling of your personal information in accordance with the Privacy Act 1988 and relevant privacy policies.

## 15. SIGNATURES

### Signing instructions

Individual — where the investment is in one name, the sole investor must sign.

Joint Holding — where the investment is in more than one name, all investors must sign. If more than two signatures are required, please attach an additional page with the full names of each account holder, their signatures, and date.

Companies — where the company has a sole director who is also the sole company secretary, this form must be signed by that person. If the company (pursuant to section 204A of the Corporations Act 2001) does not have a company secretary, a sole director can also sign alone. Otherwise this form must be signed by a director jointly with either another director or a company secretary. Please indicate the capacity in which the form is signed.

Trust — the trustee(s) must sign this form. Trustee(s) signing on behalf of the trust confirm that the trustee(s) is/are acting in accordance with such designated powers and authority under the trust deed.

Power of Attorney — if signing under a Power of Attorney and you have not already lodged the Power of Attorney document, please attach a certified copy of the Power of Attorney annotated with the following: I/We attest that the Power of Attorney has not been rescinded or revoked and that the person who gave the Power of Attorney is still living.

Signature of investor 1, director or authorised signatory

Please print full name

Date (DD/MM/YYYY)

 /  / 

Company officer (please indicate company capacity)

- ☐ Director
- ☐ Sole director and company secretary
- ☐ Authorised signatory

Signature of investor 2, director/company secretary or authorised signatory

Please print full name

Date (DD/MM/YYYY)

 /  / 

Company officer (please indicate company capacity)

- ☐ Director
- ☐ Company secretary
- ☐ Authorised signatory

If you are investing jointly or are a joint trustee, please indicate whether a single investor can operate your account.

☐ Yes ☐ No

## Instructions: identification forms

Which form?	<p>There are three forms that follow: one each for individuals, companies and trustees.</p> <p>Choose the form that is applicable to you.</p> <p>If you are a partnership, an association, a co-operative or a Government body, then contact us and we will send a more appropriate form to you.</p>
Copies or originals?	<p>This form asks you to send us certain documents. Please send us certified copies, not originals. We will keep what you send to us.</p>
Certifying copies	<p>You must have someone certify the copies you send to us. The following people can be the certifier.</p> <p>You must certify the copies you send to us by one of the following certifiers:</p> <ul style="list-style-type: none"> <li>• a Justice of the Peace;</li> <li>• a Notary public (for the purposes of the Statutory Declaration Regulations 1993);</li> <li>• an agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public;</li> <li>• a permanent employee of the Australian Postal Corporation with 2 or more years of continuous service who is employed in an office supplying postal services to the public;</li> <li>• an officer with, or authorised representative of, a holder of an Australian financial services licence, having 2 or more continuous years of service with one or more licensees;</li> <li>• an officer with 2 or more continuous years of service with one or more financial institutions (for the purposes of the Statutory Declaration Regulations 1993);</li> <li>• a finance company officer with 2 or more continuous years of service with one or more finance companies (for the purposes of the Statutory Declaration Regulations 1993);</li> <li>• a member of the Institute of Chartered Accountants in Australia, CPA Australia or the National Institute of Accountants with 2 or more years of continuous membership;</li> <li>• a person who is enrolled on the roll of the Supreme Court of a State or Territory, or the High Court of Australia, as a legal practitioner (however described);</li> <li>• a Judge of a court;</li> <li>• a magistrate;</li> <li>• a chief executive officer of a Commonwealth court;</li> <li>• a registrar or deputy registrar of a court;</li> <li>• a Police officer;</li> <li>• an Australian consular officer or an Australian diplomatic officer (within the meaning of the Consular Fees Act 1955).</li> </ul>
What should the person certifying write?	<p>"I [name] of [address] being [capacity e.g. Justice of the Peace] certify this and the following [x] pages as a true copy of the original document." Each page should be initialed by the person certifying your documents.</p>
Not in English?	<p>Documents not in English must be accompanied by an English translation prepared by an accredited translator. Contact us if you need guidance on accredited translators.</p>



Client Services contact details  
Enquiries Email  
[clientservice@pengana.com](mailto:clientservice@pengana.com)  
Transactions Email  
[transact@pengana.com](mailto:transact@pengana.com)  
Phone  
+61 2 8524 9900

Pengana Capital Ltd  
ABN 30 103 800 568  
AFSL 226566

## Identification form – Individuals

**Please complete this form if you have not previously invested in a Pengana Fund. A separate form is required for each investor in the case of joint holdings. If you make an error while completing this form, do not use correction fluid. Cross out your mistakes and initial your changes.**

**If you are a trustee, do NOT complete this form. Complete the Identification form – Trusts and Trustees instead.**

1. Please complete this identification form in block letters and using a black pen.
2. Make copies of your ID document(s) and arrange for them to be certified. Please refer to the 'Instructions' page for more information on getting your documents certified.
3. Include this identification form and certified copies of your ID documents with your initial application form when you send it to us.

## 1. PERSONAL DETAILS

Title  Full given names

Surname

Date of birth (DD/MM/YYYY)

DD /  MM /  YYYY

Usual occupation

Please indicate the source and origin of funds being invested:

- ☐ savings,
- ☐ investment,
- ☐ superannuation contributions,
- ☐ commission,
- ☐ donation/gift,
- ☐ inheritance,
- ☐ normal course of business,
- ☐ asset sale, OR
- ☐ other – write the source and origin of funds below:

## 2. VERIFICATION PROCEDURE – INDIVIDUAL INVESTOR

Please provide a certified copy of one document from Group 1 or if you can't, a certified copy of two documents from Group 2 for each individual applicant.

### Group 1

Provide a certified copy of one of these:

- ☐ Australian driver's licence  
showing your photo, and please copy the front and back OR
- ☐ foreign driver's licence  
showing your date of birth, signature and photo OR
- ☐ Australian passport  
a passport that has expired within the preceding two years is acceptable, and please copy the pages which identify you OR
- ☐ foreign passport  
showing your signature and photo, and please copy the pages which identify you OR
- ☐ Australian State or Territory Government issued ID card  
showing your date of birth, signature and photo OR
- ☐ foreign Government issued ID card  
showing your date of birth, signature and photo.

### Group 2

If you can't provide anything from Group 1, then provide a certified copy of one of the following:

- ☐ Australian or foreign government issued birth certificate OR
- ☐ Australian or foreign government issued citizenship certificate

OR

☐ Centrelink pension or health card  
please copy the front and back.

**PLUS** provide a certified copy of one of the following:

- ☐ a Government issued notice  
one which shows your name and residential address, not more than 12 months old **OR**
- ☐ a rates or utilities notice  
one which shows your name and residential address, not more than 3 months old **OR**
- ☐ ATO notice  
one which shows any debt owing to the ATO, your name and residential address, not more than 12 months old.

## 3. SIGNATURE

Signature

Date (DD/MM/YYYY)

DD /  MM /  YYYY



Client Services contact details

Enquiries Email

[clientservice@pengana.com](mailto:clientservice@pengana.com)

Transactions Email

[transact@pengana.com](mailto:transact@pengana.com)

Phone

+61 2 8524 9900

Pengana Capital Ltd

ABN 30 103 800 568

AFSL 226566

## Identification form – Australian and Foreign companies

**Please complete this form if you are a company investing for the first time in a Pengana Fund. If you make an error while completing this form, do not use correction fluid. Cross out your mistakes and initial your changes.**

**If you are a trustee, do NOT complete this form. Complete the Identification form – Trusts and Trustees instead.**

1. Please complete this identification form in block letters and using a black pen.
2. Make copies of your ID document(s) and arrange for them to be certified. Please refer to the 'Instructions' page for more information on getting your documents certified.
3. Include this identification form and certified copies of your ID documents with your initial application form when you send it to us.

## 1. COMPANY DETAILS

### 1.1 General information

Full name of company

Nature of business

Please indicate the source and origin of funds being invested:

☐ savings,

☐ investment,

☐ superannuation contributions,

☐ commission,

☐ donation/gift,

☐ inheritance,

☐ normal course of business,

☐ asset sale, OR

☐ other – write the source and origin of funds below:

### 1.2 Australian companies

Principal place of business (if different to registered office address).

A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit

Street number

Street name

Suburb

State

Post code

Country

Please provide us with certified copies of the following:

☐ an ASIC search OR

☐ a certificate of registration issued by ASIC

### 1.3 Foreign companies

Country of formation

Registered in Australia?

☐ No ☐ Yes – what is the ARBN:

Registered in country of formation?

☐ No ☐ Yes – name of regulator/exchange:

Identification number issued by foreign registration body

If you are a foreign company registered in Australia write your principal place of business in Australia or the full name and address of your Australian agent.

If you are a foreign company not registered in Australia write your registered business address in country of formation or principal place of business if there is not a registered address.

A PO Box/RMB/Locked Bag is not acceptable

Property name/building name (if applicable)

Unit

Street number

Street name

Suburb

State

Post code

Country (if not Australia)

Please provide us with certified copies of one of the following:

☐ an ASIC or foreign regulator search OR

☐ an ASIC or foreign regulator certificate of registration.

## 2. COMPANY TYPE

Please complete the section below for public companies (section 2.1) or private companies (section 2.2) (as applicable).

### 2.1 Public company

Are you a public company?

☐ No ☐ Yes

If yes, please proceed to section 3.

### 2.2 Private company

Are you a private company?

☐ No ☐ Yes

If yes, please complete the director details section below if you are a private Australian company or a private foreign company. Do not complete for public companies.

Director details

How many directors are there?

Provide the full name of each director:

Director 1

Title

Full given names

Surname

Director 2

Title

Full given names

Surname

Director 3

Title Full given names

Surname

Director 4

Title Full given names

Surname

If there are more directors, please provide their name on a separate sheet and attach to this form.

### 3. REGULATED/LISTED COMPANIES

Are you an Australian listed company?

☐

No

☐

Yes – please provide name of market/exchange

Market/exchange

Are you a majority-owned subsidiary of an Australian listed company?

☐

No

☐

Yes – please provide name of listed company and market/exchange

Company

Market/exchange

Are you a regulated company?

One that which is licensed by an Australian Commonwealth, State or Territory statutory regulator.

☐

No

☐

Yes – please provide details of the regulator and license number

Regulator

Licence number

If you answered yes to any of these questions, please provide us with a certified copy of one of the following and sign the form at the end. For you, this form is then complete.

☐

an ASIC search OR

☐

a search of the licence or other records of the relevant regulator OR

☐

a public document issued by the company OR

☐

a search of the relevant market/exchange

### 4. NON-REGULATED/NON-LISTED COMPANIES

If you answered no to all the questions in section 3, please fill in the sections 4.1, 4.2 and 4.3 below.

#### 4.1 Beneficial owner details

Provide details of all beneficial owners who are individuals who, through one or more shareholdings, ultimately own 25% or more of

#### HELP

Control: includes control as a result of, or by means of, trusts, agreements, arrangements, understandings and practices, whether or not having legal or equitable force and whether or not based on legal or equitable rights, and includes exercising control through the capacity to determine decisions about financial and operating policies.

Beneficial owner 1

Title Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)

Usual occupation/Nature of business

Residential address/Registered office address.

A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit

Street number

Street name

Suburb

State

Post code

Country

Beneficial owner 2

Title Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)

the company's issued capital or who control (whether directly or indirectly) the company and either the date of birth or full residential address of each beneficial owner.

Usual occupation/Nature of business

Residential address/Registered office address. A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if

applicable) Unit

Street number

Street name

Suburb

State

Post code

Country



### Beneficial owner 3

Title  Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)  
 DD /  MM /  YYYY

Usual occupation/Nature of business

Residential address/Registered office address.  
A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

### Beneficial owner 4

Title  Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)  
 DD /  MM /  YYYY

Usual occupation/Nature of business

Residential address/Registered office address.  
A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

### Verification procedure - beneficial owners

Please provide a certified copy of one document from Group 1 or if you can't, a certified copy of two documents from Group 2 for each individual applicant.

### Group 1

Provide a certified copy of one of these:

- ☐ Australian driver's licence  
showing your photo, and please copy the front and back OR
- ☐ foreign driver's licence  
showing your date of birth, signature and photo OR
- ☐ Australian passport  
a passport that has expired within the preceding two years is acceptable, and please copy the pages which identify you OR
- ☐ foreign passport  
showing your signature and photo, and please copy the pages which identify you OR
- ☐ Australian State or Territory Government issued ID card  
showing your date of birth, signature and photo OR
- ☐ foreign Government issued ID card  
showing your date of birth, signature and photo.

### Group 2

If you can't provide anything from Group 1, then provide a certified copy of one of the following:

- ☐ Australian or foreign government issued birth certificate OR
- ☐ Australian or foreign government issued citizenship certificate OR
- ☐ Centrelink pension or health card  
please copy the front and back.

**PLUS** provide a certified copy of one of the following:

- ☐ a Government issued notice  
one which shows your name and residential address, not more than 12 months old **OR**
- ☐ a rates or utilities notice  
one which shows your name and residential address, not more than 3 months old **OR**
- ☐ ATO notice  
one which shows any debt owing to the ATO, your name and residential address, not more than 12 months old.

For each corporate beneficial owner please provide:

- ☐ a completed Identification form – Australian and Foreign companies, plus any relevant identification.

### 4.2 Voting rights

If there are any other individuals, who have not been listed above in section 4.1, and who are entitled, either directly or indirectly, to exercise 25% or more of the company's voting rights, please provide their name, date of birth, and residential address on a separate sheet and attach to this form.

### 4.3 Senior Managing Official details

If the company does not have any beneficial owners, please provide the details of the Senior Managing Official (or equivalent).

Title  Full given names

Surname

Date of birth (DD/MM/YYYY)  
 DD /  MM /  YYYY

Company title

Residential address/Registered office address.  
A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

#### HELP

Senior managing official: an individual who makes, or participates in making, decisions that affect the whole, or a substantial part of the company, or that may significantly affect the company's financial standing.

Verification procedure - senior managing official details

If you are unable to provide details of the beneficial owners in 4.1 above, please provide documentation showing the name of the senior managing official, as provided in this section 4.3.

### 5. SIGNATURES

Signing instructions

Where the company has a sole director who is also the sole company secretary, this form must be signed by that person. If the company (pursuant to section 204A of the Corporations Act 2001) does not have a company secretary, a sole director can also sign alone. Otherwise this form must be signed by a director jointly with either another director or a company secretary. Please indicate the capacity in which the form is signed.

Signature of director 1

Please print full name

Date (DD/MM/YYYY)  
 DD /  MM /  YYYY

Company officer (please indicate company capacity)

☐ Director

☐ Sole director and company secretary

Signature of director 2/company secretary

Please print full name

Date (DD/MM/YYYY)  
 DD /  MM /  YYYY

Company officer (please indicate company capacity)

☐ Director

☐ Company secretary



Client Services contact details

Enquiries Email

[clientservice@pengana.com](mailto:clientservice@pengana.com)

Transactions Email

[transact@pengana.com](mailto:transact@pengana.com)

Phone

+61 2 8524 9900

Pengana Capital Ltd

ABN 30 103 800 568

AFSL 226566

## Identification form – Trusts and Trustees

**Please complete this form if you have not previously invested in a Pengana Fund. If you make an error while completing this form, do not use correction fluid. Cross out your mistakes and initial your changes.**

1. Please complete this identification form in block letters and using a black pen.
2. Make copies of your ID document(s) and arrange for them to be certified. Please refer to the 'Instructions' page for more information on getting your documents certified.
3. Include this identification form and certified copies of your ID documents with your initial application form when you send it to us.
4. If there are multiple trustees please photocopy this page for further details and attach to the application form.

## 1. TRUST DETAILS

Full name of trust

Business name (if any)

Country in that the trust was established

Please indicate the source and origin of funds being invested:

☐ savings,

☐ investment,

☐ superannuation contributions,

☐ commission,

☐ donation/gift,

☐ inheritance,

☐ normal course of business,

☐ asset sale, OR

☐ other – write the source and origin of funds below:

## 2. TYPE OF TRUST

### 2.1 Regulated trusts

This includes complying super funds and SMSFs

Super fund - or another type of trust registered and regulated by an Australian Commonwealth statutory regulator

☐ No ☐ Yes

If yes, please tell us:

The trust's ABN

The regulator if not APRA or the ATO

Any licence number

Registered managed investment scheme

☐ No ☐ Yes

If yes, please tell us the ARSN

Government superannuation fund

☐ No ☐ Yes

If yes, please tell us the name of the Act that regulates the trust

If you answered yes to any of these questions, then please provide a certified copy of one of the following:

☐ super funds

go to [www.abn.business.gov.au](http://www.abn.business.gov.au), select the "Super Fund Lookup" option and print out the results for your super fund **OR**

☐ registered managed investment schemes

an ASIC search of the scheme **OR**

☐ Government superannuation funds  
an extract of the establishing legislation.

### 2.2 Non-regulated trusts

Including family discretionary trusts, family and other unit trusts, deceased estates and charitable trusts (but not including self-managed super funds)

Is the trust a non-regulated trust?

☐ No ☐ Yes

If yes, please specify the type of trust

Please provide full name, address and date of birth of all beneficial owners who are individuals who own 25% or more of the trust income or assets or who control (whether directly or indirectly) the trust and either the date of birth or full residential address of each beneficial owner:

#### HELP

Control: includes control as a result of, or by means of, trusts, agreements, arrangements, understandings and practices, whether or not having legal or equitable force and whether or not based on legal or equitable rights, and includes exercising control through the capacity to determine decisions about financial and operating policies.

Beneficial owner 1

Title Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)

Usual occupation/Nature of business

Residential address

A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit Street number

Street name

Suburb

State

Post code

Country

Beneficial owner 2

Title Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)

Usual occupation/Nature of business

Residential address  
A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit Street number

Street name

Suburb State

Post code Country

Beneficial owner 3

Title Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)  
 /  /

Usual occupation/Nature of business

Residential address  
A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit Street number

Street name

Suburb State

Post code Country

Beneficial owner 4

Title Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)  
 /  /

Usual occupation/Nature of business

Residential address  
A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit Street number

Street name

Suburb State

Post code Country

Please provide the name of all beneficiaries that are not beneficial owners.

If the trust deed describes the beneficiaries by reference to member of a class please provide details of, the class to which the beneficiaries belong e.g. family members, unit holders, un-named charities on a separate sheet and attach to this form.

Beneficiary 1

Title Full given names

Surname

Beneficiary 2

Title Full given names

Surname

Beneficiary 3

Title Full given names

Surname

Beneficiary 4

Title Full given names

Surname

Please provide the name of the appointor of the trust, if applicable

HELP

Appointor: the appointor has the power to appoint or remove the trustees of the trust. Not all trusts have an appointor.

Name of trust settlor

HELP

Settlor: this is the person that creates the trust. The settlor may be, for example, your accountant or solicitor.

Note: you do not need to provide the name of the trust settlor if they are deceased, or the material asset at the time the trust was established was less than \$10,000.

If you are a non-regulated trust, please provide us with certified copies of one of the following:

- ☐ Trust deed  
or an extract of the trust deed showing the full name of the trust and any named trust settlor
- ☐ Other documentation  
confirming the full name of the trust and the name of the trust settlor

### 3. TRUSTEE DETAILS

#### 3.1 Verification procedure – individual trustee

Title  Full given names

Surname

Date of birth (DD/MM/YYYY)

DD /  MM /  YYYY

Usual occupation

Please provide a certified copy of one document from Group 1 or if you can't, a certified copy of two documents from Group 2 for each individual applicant.

##### Group 1

Provide a certified copy of one of these:

- ☐ Australian driver's licence  
showing your photo, and please copy the front and back OR
- ☐ foreign driver's licence  
showing your date of birth, signature and photo OR
- ☐ Australian passport  
a passport that has expired within the preceding two years is acceptable, and please copy the pages which identify you OR
- ☐ foreign passport  
showing your signature and photo, and please copy the pages which identify you OR
- ☐ Australian State or Territory Government issued ID card  
showing your date of birth, signature and photo OR
- ☐ foreign Government issued ID card  
showing your date of birth, signature and photo.

##### Group 2

If you can't provide anything from Group 1, then provide a certified copy of one of the following:

- ☐ Australian or foreign government issued birth certificate OR
- ☐ Australian or foreign government issued citizenship certificate OR
- ☐ Centrelink pension or health card  
please copy the front and back.

**PLUS** provide a certified copy of one of the following:

- ☐ a Government issued notice  
one which shows your name and residential address, not more than 12 months old **OR**
- ☐ a rates or utilities notice  
one which shows your name and residential address, not more than 3 months old **OR**

☐ ATO notice

one which shows any debt owing to the ATO, your name and residential address, not more than 12 months old.

For each corporate beneficial owner please provide:

☐ a completed Identification form – Australian and Foreign companies, plus any relevant identification.

#### 3.2 Verification procedure – company trustees

##### 3.2.1. General information

Full name of company trustee

Nature of business

ACN

##### 3.2.2. Australian company trustee

Place of business (if different to registered office address).

A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit

Street number

Street name

Suburb

State

Post code

Country

##### 3.2.3 Foreign company trustee

Country of formation

Registered in Australia?

No

Yes

If yes, please provide the ARBN

Registered in that country?

No

Yes

If yes, please provide the name of regulator/exchange

Identification number issued by foreign registration body

Registered business address in country of formation.

A PO Box/RMB/Locked Bag is not acceptable

Property name/building name (if applicable)

Unit

Street number

Street name

Suburb  State

Post code  Country (if not Australia)

Please provide us with certified copies of one of the following:

☐ an ASIC or foreign regulator search OR  
☐ an ASIC or foreign regulator certificate of registration.

### 3.2.4 Company type

Please complete the section below for public companies (3.2.4 (a)) or private companies (section 3.2.4 (b)) (as applicable).

#### 3.2.4 (a) Public company

Are you a public company?

☐ No ☐ Yes

If yes, please proceed to section 3.2.5

#### 3.2.4 (b) Private company

Are you a private company?

☐ No ☐ Yes

If yes, please complete the director details section below if you are a private Australian company or a private foreign company. Do not complete for public companies.

Director details

How many directors are there?

Provide the full name of each director:

Director 1

Title  Full given names

Surname

Director 2

Title  Full given names

Surname

Director 3

Title  Full given names

Surname

Director 4

Title  Full given names

Surname

If there are more directors, please provide their name on a separate

Market/exchange

Are you a majority-owned subsidiary of an Australian listed company?

☐ No ☐ Yes – please provide name of listed company and market/exchange

Company

Market/exchange

Are you a regulated company?

One which is licensed by an Australian Commonwealth, State or Territory statutory regulator.

☐ No ☐ Yes – please provide details of the regulator and licence number

Regulator

Licence number

sheet and attach to this form.

### 3.2.5 Regulated/listed companies

Are you an Australian listed company?

If you answered yes to any of these questions, please provide us with a certified copy of one of the following and sign the form at the end. For you, this form is then complete.

- an ASIC search OR
- a search of the licence or other records of the relevant regulator OR
- a public document issued by the company OR a search of the relevant market/exchange

3.2.6 Non-regulated/non-listed companies

If you answered no to all the questions in section 3.2.5, please fill in the sections 3.2.6 (a), (b) and (c) below.

3.2.6 (a) Beneficial owner details

Provide details of all beneficial owners (i.e. company shareholders) who, through one of more shareholdings, own 25% or more of the company's issued capital.

No

Yes – please provide name of market/exchange

Beneficial owner 1

Title

Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)

DD

/

MM

/

YYYY

Usual occupation/Nature of business

Residential address

A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit

Street number

Street name



Suburb  State

Post code  Country

Beneficial owner 2

Title  Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)  
 DD /  MM /  YYYY

Usual occupation/Nature of business

Residential address

A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

Beneficial owner 3

Title  Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)  
 DD /  MM /  YYYY

Usual occupation/Nature of business

Residential address

A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

Beneficial owner 4

Title  Full given names

Surname/Company name

Date of birth (DD/MM/YYYY)  
 DD /  MM /  YYYY

Usual occupation/Nature of business

Residential address

A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

Verification procedure - beneficial owners

Please provide a certified copy of one document from Group 1 or if you can't, a certified copy of two documents from Group 2 for each individual applicant.

Group 1

Provide a certified copy of one of these:

- ☐ Australian driver's licence  
showing your photo, and please copy the front and back OR
- ☐ foreign driver's licence  
showing your date of birth, signature and photo OR
- ☐ Australian passport  
a passport that has expired within the preceding two years is acceptable, and please copy the pages which identify you OR
- ☐ foreign passport  
showing your signature and photo, and please copy the pages which identify you OR
- ☐ Australian State or Territory Government issued ID card  
showing your date of birth, signature and photo OR
- ☐ foreign Government issued ID card  
showing your date of birth, signature and photo.

Group 2

If you can't provide anything from Group 1, then provide a certified copy of one of the following:

- ☐ Australian or foreign government issued birth certificate OR
- ☐ Australian or foreign government issued citizenship certificate OR
- ☐ Centrelink pension or health card  
please copy the front and back.

PLUS provide a certified copy of one of the following:

- ☐ a Government issued notice  
one which shows your name and residential address, not more than 12 months old **OR**

- ☐ a rates or utilities notice  
one which shows your name and residential address, not more than 3 months old **OR**
- ☐ ATO notice  
one which shows any debt owing to the ATO, your name and residential address, not more than 12 months old.

For each corporate beneficial owner please provide:

- ☐ a completed Identification form – Australian and Foreign companies, plus any relevant identification.

### 3.2.6 (b) Voting rights

If there are any other individuals, who have not been listed above in section 3.2.6 (a), and who are entitled, either directly or indirectly, to exercise 25% or more of the company's voting rights, please write down their full names on a piece of paper and attach to this form.

### 3.2.6 (c) Senior Managing Official details

If the company does not have any beneficial owners, please provide the details of the Senior Managing Official (or equivalent).

Title  Full given names/Full company name

Surname

Date of birth (DD/MM/YYYY)  
 /  /

Nature of business

Company title

Residential address  
A PO Box/RMB/Locked Bag is not acceptable.

Property name/building name (if applicable)

Unit  Street number

Street name

Suburb  State

Post code  Country

#### HELP

Senior managing official: an individual who makes, or participates in making, decisions that affect the whole, or a substantial part of the company, or that may significantly affect the company's financial standing.

Verification procedure - senior managing official details

If you are unable to provide details of beneficial owners in 3.2.6 (a) above, please provide documentation showing the name of the senior managing official, as provided in this section 3.2.6 (c).

## 4. SIGNATURES

Signing instructions

Individual Trustee: where the investment has one individual trustee, the trustee must sign.

Multiple trustees: where the investment has more than one individual trustee, all trustees must sign.

Corporate trustee: where the company has a sole director who is also the sole company secretary, this form must be signed by that person. If the company (pursuant to section 204A of the Corporations Act 2001) does not have a company secretary, a sole director can also sign alone. Otherwise this form must be signed by a director jointly with either another director or a company secretary. Please indicate the capacity in which the form is signed.

Trust: the trustee(s) must sign this form. Trustee(s) signing on behalf of the trust confirm that the trustee(s) is/are acting in accordance with such designated powers and authority under the trust deed.

Power of Attorney: if signing under a Power of Attorney and you have not already lodged the Power of Attorney with us, please attach a certified copy of the Power of Attorney. I/We attest that the Power of Attorney has not been rescinded or revoked and that the person who gave the Power of Attorney is still living.

Signature of trustee 1, director or authorised signatory

Please print full name

Date (DD/MM/YYYY)

/  /

Company officer (please indicate company capacity)

- ☐ Director  
☐ Sole director and company secretary  
☐ Authorised signatory

Signature of trustee 2, director/company secretary or authorised signatory

Please print full name

Date (DD/MM/YYYY)

/  /

Company officer (please indicate company capacity)

- ☐ Director  
☐ Company secretary  
☐ Authorised signatory



#### Client Service contact details

Enquiries email  
[clientservice@pengana.com](mailto:clientservice@pengana.com)  
Transactions email  
[transact@pengana.com](mailto:transact@pengana.com)  
Phone  
+61 2 8524 9900

#### Pengana Capital Ltd

ABN 30 103 800 568  
AFSL 226566

#### Pengana Investment Management Ltd

ABN 69 063 081 612  
AFSL 219462

## Tax information form

### Why you need to complete this form

The Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) are regulatory requirements that aim to deter tax evasion by US and other foreign taxpayers. The Australian and many other foreign Governments (through their tax offices) have an agreement which means we must ask you, and you must answer, these questions. Information we gather is reported to the Australian Taxation Office (ATO) and in turn to global tax authorities. For more information, visit [ato.gov.au](http://ato.gov.au).

If you are unsure of any of the answers, please contact a legal or accounting professional.

### Which sections of the form should you complete?

- Superannuation funds, testamentary trusts, registered charities – Section 1
- Individuals – Section 2
- Companies and other trusts – Section 3

### What if more than one person is applying?

Each individual investor will need to complete a copy of this form.

#### HELP

##### Tell me about tax residence

You can be a resident of more than one country for tax purposes. Whether you are tax resident of a particular country for tax purposes is often based on the amount of time you spend in a country and the location of your residence and/or place of work. If you pay tax or have a tax liability somewhere, you are probably a tax resident there. Dual citizenship often brings dual tax residency. It depends on the country. For the US, tax residency can be as a result of citizenship or residency for tax purposes.

Account number

Account number

## SECTION 1 SUPERANNUATION FUNDS AND OTHER SPECIAL TRUSTS

### 1. Are you a superannuation or other special type of trust?

- ☐ I am the trustee of a **regulated superannuation fund**, or this includes a **self-managed superannuation fund**
- ☐ I am a trustee of a **testamentary trust**, or
- ☐ I am a trustee of a **registered charity**

#### HELP

**Regulated superannuation fund:** means self-managed superannuation funds, APRA regulated superannuation funds, Australian Government or semi-government superannuation funds and pooled super trusts.

**Testamentary trust:** this is a trustee of a trust set up in a deceased's will.

### Where to now?

- I ticked a box ► go to **Section 4 Signatures**
- I did not tick a box ► go to **Section 2** if you are an individual, or **Section 3** if you are a company or another type of trust

## SECTION 2 INDIVIDUALS

Do not complete **Section 2** if you are a non-superannuation trustee or you are a company ► complete **Section 3** instead.

### 2. Are you a US resident for tax purposes?

- ☐ No ► go to **question 3**
- ☐ Yes – please tell us your TIN ► go to **question 3**

#### HELP

##### What is a TIN?

This is short for **Taxpayer Identification Number**, an identification number issued or used by tax authorities. In Australia, the equivalent is the tax file number (TFN). For the US, it could for example be a US Social Security Number, a US Individual Taxpayer Identification Number or a US Employer Identification Number. In other countries, it may have a different name.

3. Are you a resident of any other country for tax purposes?  
Other than the US or Australia.

- ☐ No ► go to Section 4 Signatures
- ☐ Yes – please tell us which ones, using the following table.  
► then go to Section 4 Signatures

HELP

No TIN? Reasons we accept are:

#1

This country does not issue TINs

#2

I have asked for a TIN, but have not yet been given one – you must tell us when received

#3

The laws of this country do not require me to disclose my TIN

#4

I have an exemption under the laws of this country from holding a TIN – write a code or give us details

	Country	TIN	No TIN? Which reason? See HELP box above
1.			
2.			
3.			
4.			

SECTION 3 COMPANIES AND NON-SUPERANNUATION TRUSTS

4. Are you a US resident for tax purposes?

- ☐ No ► go to question 5
- ☐ Yes – please tell us your TIN ► then go to question 5

TIN

HELP

What is a TIN?

See HELP box on the previous page.

5. Are you a resident of any other country for tax purposes?  
Other than the US or Australia.

- ☐ No ► go to question 6
- ☐ Yes – please tell us which ones, using the following table.  
► then go to question 6

HELP

No TIN? Reasons we accept are:

#1

This country does not issue TINs

#2

I have asked for a TIN, but have not yet been given one – you must tell us when received

#3

The laws of this country do not require me to disclose my TIN

#4

I have an exemption under the laws of this country from holding a TIN – write a code or give us details

	Country	TIN	No TIN? Which reason? See HELP box above
1.			
2.			
3.			
4.			

## 6. Are you a 'financial institution'?

Be careful – financial Institution is broadly defined – see HELP box

- ☐ Not relevant - I wrote my TIN in question 4 ► go to **question 7**
- ☐ No ► go to **question 7**
- ☐ Yes – please tell us your GIIN – see HELP box

GIIN

### Where to now?

- I ticked YES and completed my GIIN ► go to **question 7**
- I ticked YES but did not write a GIIN – tell us below why you did not write a GIIN ► then go to **question 7**

- ☐ Excepted Financial Institution
- ☐ Deemed Compliant Financial Institution
- ☐ Exempt Beneficial Owner
- ☐ Non-participating Financial Institution
- ☐ Non-reporting IGA Financial Institution
- ☐ Sponsored financial institution – their GIIN is

GIIN

## 7. Are you a public company listed on a stock exchange?

- ☐ No ► go to question 8
- ☐ Yes ► go to Section 4 Signatures

## 8. Are you 'active' or 'passive'?

- ☐ I am an 'active' non financial entity ► go to **Section 4**
- ☐ Signatures I am a 'passive' non financial entity ► go to **question 9**

### HELP

#### What is a GIIN?

This stands for Global Intermediary Identification Number. GIINs are 19 digits long, issued by US tax authorities (the IRS) to non US financial institutions and sponsoring entities for purposes of identifying their registration with the IRS under US tax laws (called FATCA).

### HELP

#### What is a financial institution?

This includes:

- **an investment entity** - any entity that conducts certain activities or operations for or on behalf of a customer, including:
  - 'trading in money market instruments' and other relevant instruments
  - 'individual and collective portfolio management'
  - 'investing, administering, or managing funds or money on behalf of other persons'.

However, any trading, investing, administering or managing of **financial assets** on behalf of other persons must be done **as a business**. Note that **financial assets** does not include direct interests in real property.

An entity is also an investment entity if it is managed by another entity that is an investment entity.

An investment entity is generally only capable of including a trust if the trust's gross income is primarily attributable to investing, reinvesting, or trading in financial assets and the trust is managed by an entity that is a financial institution in its own right or otherwise is primarily conducting a business of trading, investing, managing or administering financial assets on behalf of other persons.

So, as general rules:

- managed investment schemes are investment entities
- trusts with professional corporate trustees (and often professional corporate investment managers) often are investment entities, such as unregistered (wholesale) managed investment schemes
- discretionary family trusts are not usually investment entities, even if they have someone managing the trust's assets for them.

The ATO gives some help in this, and it's worth seeking advice if you are unsure:

[ato.gov.au/General/International-tax-agreements/In-detail/International-arrangements/FATCA-detailed-guidance](https://ato.gov.au/General/International-tax-agreements/In-detail/International-arrangements/FATCA-detailed-guidance)

- **a depository institution**  
you accept deposits in the ordinary course of a banking or similar business e.g. a bank
- **a custodial institution**  
a substantial portion of your business (20 per cent plus of gross income) is held in financial assets for the account of others e.g. a custodian
- **certain prescribed entities**  
e.g. types of insurance companies that have cash value products or annuities.

### HELP

#### What is 'active' and 'passive'?

- If you are answering this question, then relevant tax laws categorise you as a 'non-financial entity'.
- We require less information from active non-financial entities, and more information from passive non-financial entities.
- Please tell us if you are active or passive.
- You are active if you are not passive.
- **Passive: because our income and assets are mostly passive.** During the previous financial year, 50% or more of our gross income was passive income and 50% or more of our assets during that financial year were assets that produced or were held for the production of passive income. Passive assets are assets such as equities and debt securities that produce investment income such as dividends, interests, royalties and annuities.
- **Passive: because we are not really a business.** We are established and operated exclusively for: religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; as a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league; or as an organisation operated exclusively for the promotion of social welfare.
- **Passive: because we are exempt from Australian income tax.**
- **Other categories of passive?** They exist but are less common. Get advice if you are unsure.

9. Do you have any 'controlling persons' who are resident of another country for tax purposes?

☐ I am passive, and **YES** I do have controlling persons who are resident of another country for tax purposes  
Complete the controlling persons details in the table below  
▶ then go to **Section 4 Signatures**.  
If there is not enough room in the table, please copy the page and attach it to your completed form.

☐ I am passive, but **NO** I do not have controlling persons who are resident of another country for tax purposes  
It would be unusual to think of no-one. Please read the **HELP** box. If you're sure ▶ go to **Section 4 Signatures**.

**HELP**

**Controlling persons**

- **Controlling persons** are the natural persons who:
  - are residents of another country for tax purposes, and
  - exercise **practical control** over you.
- When thinking about control, start by thinking about the people who have ownership interests:
  - if you are a **company**, think first about shareholders
  - if you are a **discretionary trust**, list the beneficiaries who were paid a distribution this financial year
  - if you are trustee of a **deceased estate**, the executor is usually the person in control
  - if you are **another type of trust** (perhaps a unitised investment trust), think first about the unit holders or beneficiaries, and also consider the role of any 'settlor'.
- For companies, use 25% as a touchstone – if a person holds 25% of more of the issued capital or voting rights, best to list them.
- For trusts (other than discretionary trusts), law requires that you list all beneficiaries, and also requires that you drill down through the chain of control or ownership to find the natural persons that ultimately control the trust.
- Where no natural persons exercise control through ownership, consider who might exercise control through other means – directors and perhaps senior managing officials.

**Controlling person**

Title Given names

Surname

Date of birth (DD/MM/YYYY)  
 /  /

City and country of birth

Residential address  
 Number Street name

Suburb/City State

Post code/Zip Country

	Country of tax residence	TIN	No TIN? Which reason? See HELP at questions 3 or 5
1.			
2.			
3.			
4.			

**Controlling person**

Title Given names

Surname

Date of birth (DD/MM/YYYY)  
 /  /

City and country of birth

Residential address  
 Number Street name

Suburb/City State

Post code/Zip Country

	Country of tax residence	TIN	No TIN? Which reason? See HELP at questions 3 or 5
1.			
2.			
3.			
4.			

Controlling person

Title

Given names

Surname

Date of birth (DD/MM/YYYY)

/

/

City and country of birth

Residential address

Number

Street name

Suburb/City

State

Post code/Zip

Country

	Country of tax residence	TIN	No TIN? Which reason? See HELP at questions 3 or 5
1.			
2.			
3.			
4.			

Controlling person

Title

Given names

Surname

Date of birth (DD/MM/YYYY)

/

/

City and country of birth

Residential address

Number

Street name

Suburb/City

State

Post code/Zip

Country

	Country of tax residence	TIN	No TIN? Which reason? See HELP at questions 3 or 5
1.			
2.			
3.			
4.			

Controlling person

Title

Given names

Surname

Date of birth (DD/MM/YYYY)

/

/

City and country of birth

Residential address

Number

Street name

Suburb/City

State

Post code/Zip

Country

	Country of tax residence	TIN	No TIN? Which reason? See HELP at questions 3 or 5
1.			
2.			
3.			
4.			

Controlling person

Title

Given names

Surname

Date of birth (DD/MM/YYYY)

/

/

City and country of birth

Residential address

Number

Street name

Suburb/City

State

Post code/Zip

Country

	Country of tax residence	TIN	No TIN? Which reason? See HELP at questions 3 or 5
1.			
2.			
3.			
4.			

**Important information**

Nothing in this form is advice (and any 'help' is general guidance only). Seek professional advice to be sure of your answers.

It is a condition of investing that you keep your details (including tax details) with us, up to date. We recommend that you review this tax information form at the end of the financial year and update your details if required. You must contact us when you learn new things about the matters in this form. Failing to update us can have tax and other consequences. You can update us by requesting and completing this form again and emailing or posting it to our Unit Registry.

By completing and signing this form:

- you represent having read and understood this form
- you represent this form is complete and accurate
- if you have applied for but not received your TIN or GIIN, you undertake to inform us within 30 days of receiving it
- you undertake that if information in this form changes, you will tell us within 30 days.

**How to sign**

**Individual:** sign in the left box, and have someone witness in the right box. If you are investing jointly, you need a separate form for each individual.

**Company:** two directors, or a director and a secretary sign, or if you are a sole director company, that sole director signs in the left box and a witness in the right box.

Signature

Please print full name

Date (DD/MM/YYYY)

Signature

Please print full name

Date (DD/MM/YYYY)