

22 May 2015



Investor Enquiries on Capital Gains Tax Benefits

The Company has received a large number of enquiries from new investors and shareholders on the tax benefits they receive under the Pooled Development Fund program.

Specifically, most enquiries relate to whether **the shareholder receives the capital gains tax free benefit** on selling listed shares in SOR or whether the Company has this benefit on its investments.

The Company is very pleased to confirm that it is in fact the shareholder who potentially pays no capital gains tax on the profit made from **selling their listed SOR shares**.

This is irrespective of the size of the potential gain.

The Company's website contains more information on the Pooled Development Fund program and investors and shareholders are encouraged to visit website.

Memory Technology Presentation

A presentation on the revolutionary memory technology has been uploaded to the Company's website and to the ASX announcement platform.

Please visit www.strategicelements.com.au to view the presentation.

All Enquiries Please Contact:

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More on the Company

Strategic Elements is registered under the Federal Government "Pooled Development Fund" program. This program is designed to increase investment into Australian Small and Medium companies by providing tax incentives to investors in Pooled Development Funds.

Strategic Elements registration as a Pooled Development Fund by the Federal Government enables most shareholders to pay no capital gains tax when they sell their shares and pay no tax on dividends received.

Strategic Elements is the only Pooled Development Fund on the ASX with a mandate to back resources **and** technology projects. It is listed under the code "SOR".