

**BLANDBURY PTY LTD SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 8 NOVEMBER 2011**

**Asset Details**

Account Code      784/007  
 Asset                PER0046AU - Perpetual's Wholesale - Industrial Fund  
 Date Sold          8 November 2011

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust^	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
05/08/2009	Purchase	3,625.8200	5,030.50	1.81	5,028.69			5,028.69	5,107.93	Discounted * Indexation	52.83 79.24	26.41
26/08/2009	Purchase	103,021.9800	150,030.50	51.36	149,979.14			149,979.14	145,133.63	Other *	(4,845.51)	
23/09/2009	Purchase	4,498.7100	7,000.00	2.24	6,997.76			6,997.76	6,337.62	Other *	(660.14)	
26/10/2009	Purchase	4,377.7400	7,000.00	2.18	6,997.82			6,997.82	6,167.20	Other *	(830.62)	
25/11/2009	Purchase	4,533.6800	7,000.00	2.26	6,997.74			6,997.74	6,386.88	Other *	(610.86)	
29/12/2009	Purchase	4,441.6200	7,000.00	2.21	6,997.79			6,997.79	6,257.19	Other *	(740.60)	
25/01/2010	Purchase	4,584.1500	7,000.00	2.29	6,997.71			6,997.71	6,457.98	Other *	(539.73)	
		<u>129,083.7000</u>	<u>190,061.00</u>	<u>64.35</u>	<u>189,996.65</u>			<u>189,996.65</u>	<u>181,848.43</u>		<u>(8,174.63)</u>	<u>26.41</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
30/06/2011		4,881.1800	64.35					64.35
		<u>4,881.1800</u>	<u>64.35</u>					<u>64.35</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	129,083.7000	- Indexation Method			
Original Cost	190,061.00	- Discounted Method*	52.83	26.41	79.24
Consideration	181,848.43	- Other Method*	(8,227.46)		(8,227.46)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	64.35				
- Tax Free	0.00				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	(8,148.22)				

For assets acquired before 21 September 1999 and held for 12 months or more, a fund can calculate capital gains using either the Indexation Method or the Discounted Method. For assets acquired after 21 September 1999 and held for 12 months or more, a fund can only calculate capital gains using the Discounted Method. For assets held less than 12 months, neither the Indexation Method or Discounted Method can be used. These disposals generate "Other" Capital Gains/Losses.

**Journal Entry**

This Journal Entry assumes the consideration received has been posted to the Disposal of Investments Proceeds Account (A/c: 491)

Account Description	Account	Units	Debit	Credit	Tax Deferred	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		181,848.43			
PER0046AU - Perpetual's Wholesale - Industrial Fund	784/007	129,083.7000		190,061.00		
Taxable Profit/(Loss)	235/507		8,174.63			
Non Taxable Profit/(Loss)	236/507			26.41		
Distributions Received	238/007		64.35		64.35	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components