

BARNETT SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 MARCH 2008

Asset Details

Account Code 782/003
 Asset Schroder - Australian Equity Fund
 Date Sold 28 March 2008

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)*
28/11/2005	Purchase	175.7632	2,697.75	34.73	2,663.02			2,663.02	1,834.94	Other *	(828.08)	
23/12/2005	Purchase	158.5193	2,475.00	31.33	2,443.67			2,443.67	1,654.93	Other *	(788.74)	
27/01/2006	Purchase	155.1810	2,475.00	30.67	2,444.33			2,444.33	1,620.08	Other *	(824.25)	
23/02/2006	Purchase	152.4360	2,472.50	30.12	2,442.38			2,442.38	1,591.42	Other *	(850.96)	
23/03/2006	Purchase	146.8689	2,472.50	29.02	2,443.48			2,443.48	1,533.30	Other *	(910.18)	
24/04/2006	Purchase	140.9560	2,472.50	27.86	2,444.64			2,444.64	1,471.57	Other *	(973.07)	
22/05/2006	Purchase	145.5574	2,472.50	28.77	2,443.73			2,443.73	1,519.61	Other *	(924.12)	
22/06/2006	Purchase	148.9099	2,472.50	29.43	2,443.07			2,443.07	1,554.61	Other *	(888.46)	
30/06/2006	Purchase	290.7715	4,015.94	57.47	3,958.47			3,958.47	3,035.63	Other *	(922.84)	
25/07/2006	Purchase	181.4506	2,472.50	35.86	2,436.64			2,436.64	1,894.33	Other *	(542.31)	
24/08/2006	Purchase	181.9110	2,472.50	35.95	2,436.55			2,436.55	1,899.14	Other *	(537.41)	
26/09/2006	Purchase	180.4108	2,472.50	35.66	2,436.84			2,436.84	1,883.47	Other *	(553.37)	
27/10/2006	Purchase	168.6639	2,472.50	33.33	2,439.17			2,439.17	1,760.84	Other *	(678.33)	
		<u>2,227.3995</u>	<u>33,916.19</u>	<u>440.20</u>	<u>33,475.99</u>			<u>33,475.99</u>	<u>23,253.87</u>		<u>(10,222.12)</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
30/06/2006		4,015.9400	18.07					18.07
30/06/2007		8,670.9900	23.50		398.61			23.50
		<u>12,686.9300</u>	<u>41.57</u>		<u>398.61</u>			<u>41.57</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	2,227.3995				
Original Cost	33,916.19	- Indexation Method			
Consideration	23,253.87	- Discounted Method			
Total Tax Deferred [^]		- Other Method*	(10,222.12)		(10,222.12)
- Tax Deferred and Tax Exempt	41.59				
- Tax Free	398.61				
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)	(10,222.12)				

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		23,253.87			
Schroder - Australian Equity Fund	782/003	2,227.3995		33,916.19		
Taxable Profit/(Loss)	235/003		10,222.12			
Non Taxable Profit/(Loss)	236/003					
Distributions Received	238/003		440.20		440.20	

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components