

**RICHBON RETIREMENT FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 25 NOVEMBER 2009**

**Asset Details**

Account Code      782/003  
 Asset              Babcock & Brown Infrastructure Group  
 Date Sold         25 November 2009

**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)*
31/08/2007	Purchase	0.0077	207.57		207.57			207.57	2.93	Other *	(204.64)	
14/01/2008	Purchase	0.2575	4,999.33	0.13	4,999.20			4,999.20	70.32	Other *	(4,928.88)	
20/11/2009	Purchase	17.7347	26.68	9.02	17.66			17.66	0.37	Other *	(17.29)	
14/01/2008	Instalment		(167.54)		(167.54)			(167.54)	(2.36)	Other *	165.18	
		<u>17.9999</u>	<u>5,066.04</u>	<u>9.15</u>	<u>5,056.89</u>			<u>5,056.89</u>	<u>71.26</u>		<u>(4,985.63)</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
29/02/2008		9.1500	9.15					9.15
		<u>9.1500</u>	<u>9.15</u>					<u>9.15</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	17.9999	- Indexation Method			
Original Cost	5,066.04	- Discounted Method			
Consideration	71.26	- Other Method*	(4,985.63)		(4,985.63)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	9.15				
- 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)	(4,985.63)				

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		71.26			
Babcock & Brown Infrastructure Group	782/003	17.9999		5,066.04		
Taxable Profit/(Loss)	235/045		4,985.63			
Non Taxable Profit/(Loss)	236/045					
Distributions Received	238/007		9.15		9.15	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components