

**THE CARTER SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 MARCH 2010**

**Asset Details**

Account Code      776/010  
 Asset              Invocare Limited  
 Date Sold         30 March 2010

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
<b>Purchase Transactions</b>												
15/03/2007	Purchase	550.0000	3,157.00		3,157.00			3,157.00	3,205.67	Discounted * Indexation	32.45 48.67	16.22
12/10/2007	Purchase	8.0000	55.00		55.00			55.00	46.63	Other *	(8.37)	
11/04/2008	Purchase	10.0000	69.75		69.75			69.75	58.28	Other *	(11.47)	
10/10/2008	Purchase	12.0000	59.64		59.64			59.64	69.94	Discounted * Indexation	6.87 10.30	3.43
09/04/2009	Purchase	1.0000	5.03		5.03			5.03	5.83	Other *	0.80	
18/09/2009	Purchase	11.0000	68.43		68.43			68.43	64.11	Other *	(4.32)	
19/03/2010	Purchase	14.0000	83.33		83.33			83.33	81.60	Other *	(1.73)	
		<u>606.0000</u>	<u>3,498.18</u>		<u>3,498.18</u>			<u>3,498.18</u>	<u>3,532.06</u>		<u>14.23</u>	<u>19.65</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	606.0000	- Indexation Method			
Original Cost	3,498.18	- Discounted Method*	39.32	19.65	58.97
Consideration	3,532.06	- Other Method*	(25.09)		(25.09)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- 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)	33.88				

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		3,532.06			
Invocare Limited	776/010	606.0000		3,498.18		
Taxable Profit/(Loss)	235/011			14.23		
Non Taxable Profit/(Loss)	236/011			19.65		
Distributions Received	239/010					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components