

**TUCKER SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 20 SEPTEMBER 2010**

**Asset Details**

Account Code      782/005  
Asset                Perpetual's Investor Choice - Industrial Share  
Date Sold            20 September 2010

**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)*
<b>Purchase Transactions</b>												
07/08/2002	Purchase	4,688.2550	9,700.00	18.19	9,681.81			9,681.81	10,567.31	Discounted * Indexation	590.33 885.50	295.17
01/01/2003	Purchase	82.0713	165.62	0.32	165.30			165.30	184.99	Discounted * Indexation	13.13 19.69	6.56
01/07/2003	Purchase	49.3726	106.25	0.19	106.06			106.06	111.29	Discounted * Indexation	3.49 5.23	1.74
01/01/2004	Purchase	65.0000	148.59	0.28	148.31			148.31	146.51	Other *	(1.80)	
01/07/2004	Purchase	56.5976	142.00	0.25	141.75			141.75	127.57	Other *	(14.18)	
01/01/2005	Purchase	60.5975	176.46	0.27	176.19			176.19	136.59	Other *	(39.60)	
01/07/2005	Purchase	373.5018	1,034.60	1.64	1,032.96			1,032.96	841.87	Other *	(191.09)	
01/01/2006	Purchase	68.4566	205.37	0.30	205.07			205.07	154.30	Other *	(50.77)	
01/07/2006	Purchase	391.3173	1,140.69	1.72	1,138.97			1,138.97	882.03	Other *	(256.94)	
01/01/2007	Purchase	71.0822	238.41	0.32	238.09			238.09	160.22	Other *	(77.87)	
01/07/2007	Purchase	1,062.5931	3,290.85	4.66	3,286.19			3,286.19	2,395.09	Other *	(891.10)	
01/01/2008	Purchase	137.5070	411.97	0.60	411.37			411.37	309.94	Other *	(101.43)	
30/06/2008	Purchase	178.3720	399.91	0.69	399.22			399.22	402.05	Discounted * Indexation	1.89 2.83	0.94
01/01/2009	Purchase	202.3930	359.45	0.79	358.66			358.66	456.19	Discounted * Indexation	65.02 97.53	32.51
01/04/2009	Purchase	57.9400	100.41	0.22	100.19			100.19	130.60	Discounted * Indexation	20.27 30.41	10.14
30/06/2009	Purchase	90.5360	175.73	0.35	175.38			175.38	204.07	Discounted * Indexation	19.13 28.69	9.56
01/10/2009	Purchase	28.5960	67.63	0.12	67.51			67.51	64.46	Other *	(3.05)	
01/01/2010	Purchase	62.2540	146.36	0.27	146.09			146.09	140.32	Other *	(5.77)	
01/04/2010	Purchase	33.7340	79.95	0.15	79.80			79.80	76.04	Other *	(3.76)	

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 Date Sold         20 September 2010

30/06/2010	Purchase	69.1160	147.01	0.27	146.74	146.74	155.79	Other *	9.05	
		<u>7,829.2930</u>	<u>18,237.26</u>	<u>31.60</u>	<u>18,205.66</u>	<u>18,205.66</u>	<u>17,647.23</u>		<u>(915.05)</u>	<u>356.62</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
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**Income Transactions**

30/06/2005		1,034.6000	16.71					16.71
30/06/2006		1,140.6900	7.81					7.81
30/06/2007		3,290.8500	3.33		4.24			3.33
30/06/2008		399.9100	0.95		(0.44)			0.95
30/06/2009		175.7300	0.89					0.89
30/06/2010		147.0100	0.68		0.17			0.68
		<u>6,188.7900</u>	<u>30.37</u>		<u>3.97</u>			<u>30.37</u>

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**Disposal Details**

Units Sold	7,829.2930	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	18,237.26	- Indexation Method			
Consideration	17,647.23	- Discounted Method*	713.26	356.62	1,069.88
Total Tax Deferred^		- Other Method*	(1,628.31)		(1,628.31)
- Tax Deferred and Tax Exempt	30.38				
- Tax Free	1.22				
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)	(558.43)				

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		17,647.23			
Perpetual's Investor Choice - Industrial Share	782/005	7,829.2930		18,237.26		
Taxable Profit/(Loss)	235/006		915.05			
Non Taxable Profit/(Loss)	236/006			356.62		
Distributions Received	238/006		31.60		31.60	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components