

THE EVANS SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 JULY 2011

Asset Details

Account Code 776/002
 Asset Foster's Group
 Date Sold 21 July 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)*
Purchase Transactions												
24/02/2000	Purchase	1,100.0000	4,892.20		4,892.20			4,892.20	5,517.43	Discounted * Indexation	416.82 625.23	208.41
20/10/2000	Purchase	22.0000	88.00		88.00			88.00	110.35	Discounted * Indexation	14.90 22.35	7.45
02/03/2001	Purchase	17.0000	78.54		78.54			78.54	85.27	Discounted * Indexation	4.49 6.73	2.24
28/09/2001	Purchase	20.0000	96.82		96.82			96.82	100.32	Discounted * Indexation	2.33 3.50	1.17
22/03/2002	Purchase	20.0000	86.93		86.93			86.93	100.32	Discounted * Indexation	8.93 13.39	4.46
06/09/2002	Purchase	23.0000	112.01		112.01			112.01	115.36	Discounted * Indexation	2.23 3.35	1.12
02/04/2003	Purchase	24.0000	99.17		99.17			99.17	120.38	Discounted * Indexation	14.14 21.21	7.07
01/10/2003	Purchase	29.0000	128.73		128.73			128.73	145.46	Discounted * Indexation	11.15 16.73	5.58
02/04/2004	Purchase	25.0000	109.81		109.81			109.81	125.40	Discounted * Indexation	10.39 15.59	5.20
01/10/2004	Purchase	29.0000	134.40		134.40			134.40	145.46	Discounted * Indexation	7.37 11.06	3.69
04/04/2005	Purchase	23.0000	121.08		121.08			121.08	115.36	Other *	(5.72)	
03/10/2005	Purchase	25.0000	143.19		143.19			143.19	125.40	Other *	(17.79)	
03/04/2006	Purchase	25.0000	132.31		132.31			132.31	125.40	Other *	(6.91)	
02/10/2006	Purchase	27.0000	162.39		162.39			162.39	135.43	Other *	(26.96)	
02/04/2007	Purchase	24.0000	151.47		151.47			151.47	120.38	Other *	(31.09)	
06/09/2007	Purchase	29.0000	186.29		186.29			186.29	145.46	Other *	(40.83)	

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03/03/2008	Purchase	34.0000	175.44	175.44	175.44	170.54	Other *	(4.90)	
07/10/2008	Purchase	37.0000	213.18	213.18	213.18	185.59	Other *	(27.59)	
02/04/2009	Purchase	35.0000	183.96	183.96	183.96	175.55	Other *	(8.41)	
06/10/2009	Purchase	43.0000	239.12	239.12	239.12	215.68	Other *	(23.44)	
01/04/2010	Purchase	36.0000	193.32	193.32	193.32	180.57	Other *	(12.75)	
02/12/2010	Purchase	43.0000	251.17	251.17	251.17	215.68	Other *	(35.49)	
01/04/2011	Purchase	36.0000	202.80	202.80	202.80	180.57	Other *	(22.23)	
		<u>1,726.0000</u>	<u>8,182.33</u>	<u>8,182.33</u>	<u>8,182.33</u>	<u>8,657.36</u>		<u>228.64</u>	<u>246.39</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	1,726.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	8,182.33	- Indexation Method			
Consideration	8,657.36	- Discounted Method*	492.75	246.39	739.14
Total Tax Deferred^		- Other Method*	(264.11)		(264.11)
- 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)	475.03				

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		8,657.36			
Foster's Group	776/002	1,726.0000		8,182.33		
Taxable Profit/(Loss)	235/002			228.64		
Non Taxable Profit/(Loss)	236/002			246.39		
Distributions Received	239/002					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components