

**THE EVANS SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 NOVEMBER 2008**

**Asset Details**

Account Code      782/002  
 Asset                Babcock & Brown - Infrastructure  
 Date Sold           21 November 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)*
12/09/2007	Purchase	729.0000	1,247.00	69.86	1,177.14			1,177.14		Other *	(1,177.14)	
31/12/2007	Purchase	43.0000	54.68	4.12	50.56			50.56		Other *	(50.56)	
		<u>772.0000</u>	<u>1,301.68</u>	<u>73.98</u>	<u>1,227.70</u>			<u>1,227.70</u>			<u>(1,227.70)</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
31/12/2007		54.6800	54.68					54.68
15/09/2008		19.3000	19.30					19.30
		<u>73.9800</u>	<u>73.98</u>					<u>73.98</u>

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**Disposal Details**

	772.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	772.0000	- Indexation Method			
Original Cost	1,301.68	- Discounted Method			
Consideration		- Other Method*	(1,227.70)		(1,227.70)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	73.98				
- 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)	(1,227.70)				

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					
Babcock & Brown - Infrastructure	782/002	772.0000		1,301.68		
Taxable Profit/(Loss)	235/017		1,227.70			
Non Taxable Profit/(Loss)	236/017					
Distributions Received	238/003		73.98		73.98	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components