

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

Asset Details

Account Code 782/004
 Asset APA Group
 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	291.0000	1,096.00	19.91	1,076.09			1,076.09	784.73	Other *	(291.36)	
28/09/2007	Purchase	6.0000	20.37	0.41	19.96			19.96	16.18	Other *	(3.78)	
07/03/2008	Purchase	15.0000	43.07	1.03	42.04			42.04	40.45	Other *	(1.59)	
10/09/2008	Purchase	18.0000	46.80	1.23	45.57			45.57	48.54	Other *	2.97	
		<u>330.0000</u>	<u>1,206.24</u>	<u>22.58</u>	<u>1,183.66</u>			<u>1,183.66</u>	<u>889.90</u>		<u>(293.76)</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
28/09/2007		20.3700	5.82					5.82
07/03/2008		43.0700	8.02					8.02
10/09/2008		46.8000	8.74					8.74
		<u>110.2400</u>	<u>22.58</u>					<u>22.58</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	330.0000				
Original Cost	1,206.24	- Indexation Method			
Consideration	889.90	- Discounted Method			
Total Tax Deferred^		- Other Method*	(293.76)		(293.76)
- Tax Deferred and Tax Exempt	22.58				
- 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)	(293.76)				

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		889.90			
APA Group	782/004	330.0000		1,206.24		
Taxable Profit/(Loss)	235/019		293.76			
Non Taxable Profit/(Loss)	236/019					
Distributions Received	238/005		22.58		22.58	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components