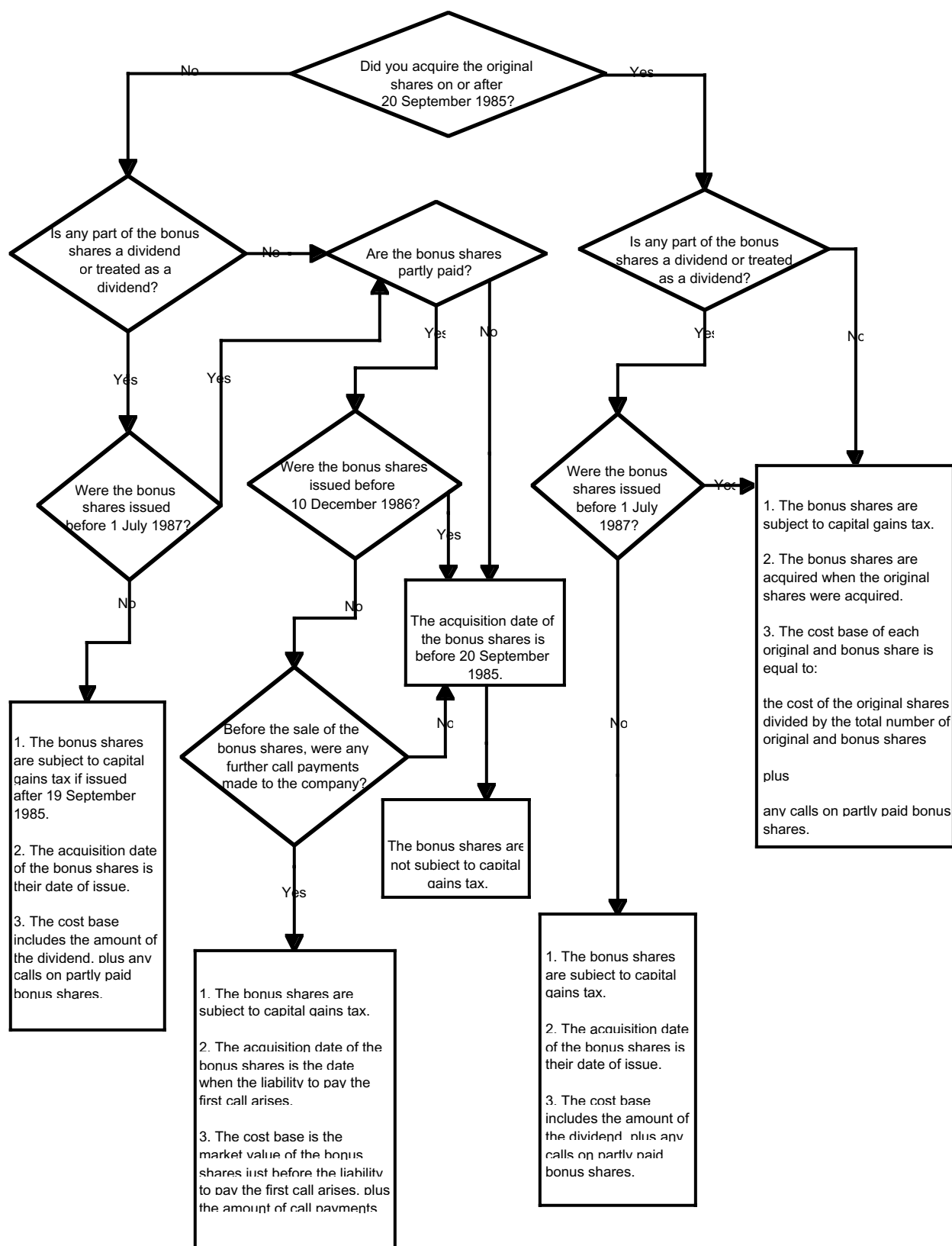
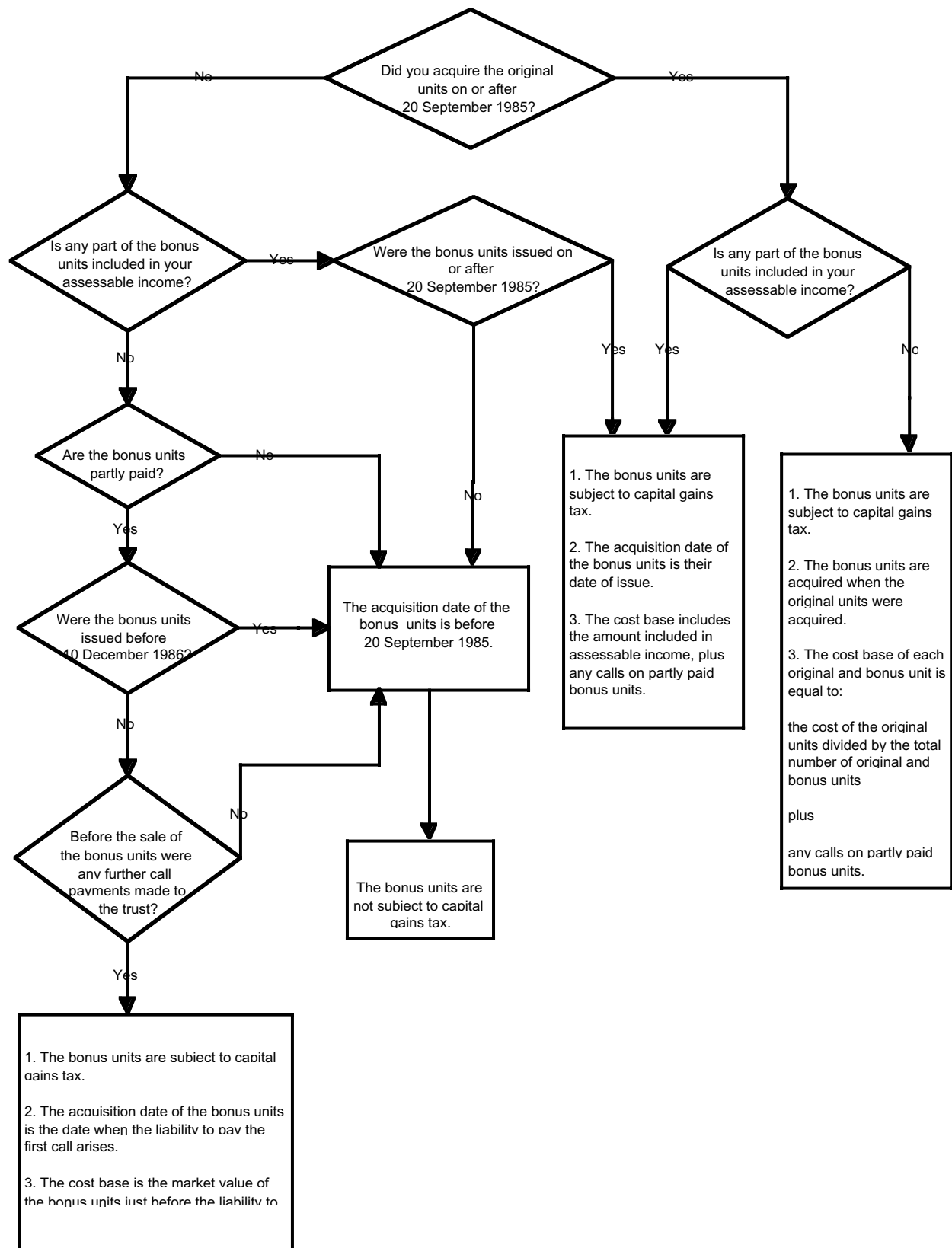


C Flowcharts

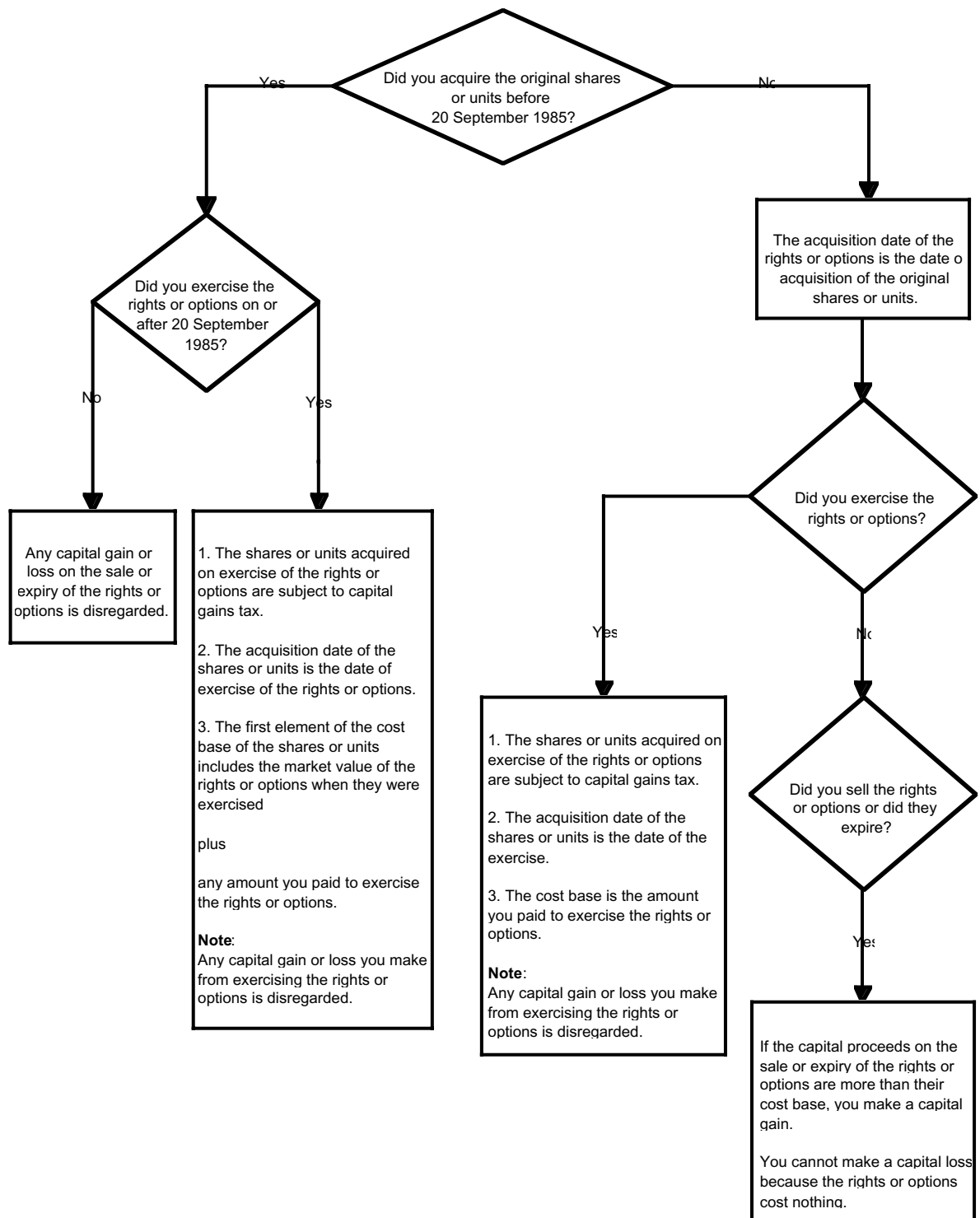
Flowchart 1: Treatment of bonus shares issued on or after 20 September 1985



Flowchart 2: Treatment of bonus units issued on or after 20 September 1985



Flowchart 3: Treatment of rights or options to acquire shares or units issued directly to you from a company or trust for no payment



Flowchart 4: Treatment of rights or options to acquire shares or units that you paid to acquire either directly from a company or trust or from another person

