

APPENDIX 3 - JUNE 2006 CONTRA CHAINS

Deal	Date	EU Supplier Goods →	Contra Trader Goods →	Buffer Goods →	Broker Goods →	Overseas Customer
1	2/6/06	<i>World Tagus Trading</i> Seller, Invoice Date 2/6/06, Goods 1500 630*1500 pcs, Price Recv'd £ 127,500 €186,150	<i>HKS Trading Ltd</i> Seller, Invoice Date 2/6/06, Goods 1500 630*1500 pcs, , Price Recv'd £127,875+ £22,378.13 VAT m/u = £0.25	<i>Churchill Int'l Trading Ltd</i> Seller, Invoice Date 2/6/06, Goods 1500 630*1500 pcs, , Price Recv'd £128,175 + £22,430.63 VAT m/u = £0.20	<i>Digi Trade Ltd (Appellant)</i> Seller, Invoice Date 2/6/06, Goods 1500 630*1500 pcs, Goods 1500 630*1500 pcs, , Price Recv'd £134,687.37 (\$251,925) m/u = £4.34	<i>E-Future Systems FZe (Dubai)</i>
2	6/6/06	<i>World Tagus Trading</i> Seller, Invoice Date 6/6/06, Goods 1000 x P4 3.2 GHz 800 2MB 640 Retail Box, Price Recv'd £99,200 €144,832	<i>HKS Trading Ltd</i> Seller, Invoice Date 6/6/06, Goods 1000 x P4 3.2 GHz 800 2MB 640 Retail Box, Price Recv'd £99,450 + £17,403.75 VAT m/u = £0.25	<i>Churchill Int'l Trading Ltd</i> Seller, Invoice Date 6/6/06, Goods 1000 x P4 3.2 GHz 800 2MB 640 Retail Box, Price Recv'd £99,650 + £17,438.75 VAT m/u = £0.20	<i>Digi Trade Ltd (Appellant)</i> Seller, Invoice Date 6/6/06, Goods 1000 x P4 3.2 GHz 800 2MB 640 Retail Box, Price Recv'd \$196,450 m/u = £5.99	<i>E-Future Systems FZe (Dubai)</i>
2 A	6/6/06	<i>World Tagus Trading</i> Seller, Invoice Date 6/6/06, Goods 1500 x P4 3.3 GHz 800 2MB 630 Retail Box, Price Recv'd £127,950	<i>HKS Trading Ltd</i> Seller, Invoice Date 6/6/06, Goods 1500 x P4 3.3 GHz 800 2MB 630 Retail Box, Price Recv'd £128,325 + £22,456.88 VAT m/u = £0.25	<i>Churchill Int'l Trading Ltd</i> Seller, Invoice Date 6/6/06, Goods 1500 x P4 3.3 GHz 800 2MB 630 Retail Box, Price Recv'd £128,625 + £22,509.38 VAT m/u = £0.20	<i>Digi Trade Ltd (Appellant)</i> Seller, Invoice Date 6/6/06, Goods 1500 x P4 3.3 GHz 800 2MB 630 Retail Box, Price Recv'd \$251,925 m/u = £4.56	<i>E-Future Systems FZe (Dubai)</i>
3	12/6/06	<i>World Tagus Trading</i> Seller, Invoice Date 12/6/06, Goods 1000 x P4 3.2 GHz 800 2MB 630 Retail Box, Price Recv'd £99,450 €145,197	<i>HKS Trading Ltd</i> Seller, Invoice Date 12/6/06, Goods 1000 x P4 3.2 GHz 800 2MB 630 Retail Box, Price Recv'd £99,700 + £17,447.50 VAT	<i>Churchill Int'l Trading Ltd</i> Seller, Invoice Date 12/6/06, Goods 1000 x P4 3.2 GHz 800 2MB 630 Retail Box, Price Recv'd £99,900 + £17,482.50 VAT	<i>Digi Trade Ltd (Appellant)</i> Seller, Invoice Date 12/6/06, Goods 1000 x P4 3.2 GHz 800 2MB 630 Retail Box, Price Recv'd \$196,450	<i>E- Future Systems FZe (Dubai)</i>

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			m/u = £0.25	m/u = £0.20	m/u = £6.73	
3 A	12/6/06	<i>World Tagus Trading</i> Seller, Invoice Date 12/6/06, Goods 500 x P4 3.2 GHz 800 2MB 630 Retail Box, Price Recv'd £41,575 €60,699.50	<i>HKS Trading Ltd</i> Seller, Invoice Date 12/6/06, Goods 500 x P4 3.2 GHz 800 2MB 630 Retail Box, Price Recv'd £41,700 + £7297.50 VAT m/u = £0.25	<i>Churchill Int'l Trading Ltd</i> Seller, Invoice Date 12/6/06, Goods 500 x P4 3.2 GHz 800 2MB 630 Retail Box, Price Recv'd £41,800 + £7315 VAT m/u = £0.20	<i>Digi Trade Ltd (Appellant)</i> Seller, Invoice Date 12/6/06, Goods 500 x P4 3.2 GHz 800 2MB 630 Retail Box, Price Recv'd \$81,600 m/u = £4.98	<i>E- Future Systems FZe (Dubai)</i>