

FITZSIMONS FAMILY SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 19 DECEMBER 2011

Asset Details

Account Code 776/009
 Asset Foster's Group Limited
 Date Sold 19 December 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)*
14/08/2007	Purchase	1,500.0000	7,286.17		7,286.17			7,286.17	8,100.00	Discounted * Indexation	542.55 813.83	271.28
01/10/2007	Purchase	31.0000	157.85		157.85			157.85	167.40	Discounted * Indexation	6.37 9.55	3.18
02/04/2008	Purchase	35.0000	141.77		141.77			141.77	189.00	Discounted * Indexation	31.49 47.23	15.74
07/10/2008	Purchase	39.0000	176.42		176.42			176.42	210.60	Discounted * Indexation	22.79 34.18	11.39
02/03/2009	Purchase	37.0000	126.09		126.09			126.09	199.80	Discounted * Indexation	49.14 73.71	24.57
07/09/2009	Purchase	45.0000	169.52		169.52			169.52	243.00	Discounted * Indexation	48.99 73.48	24.49
01/03/2010	Purchase	37.0000	180.27		180.27			180.27	199.80	Discounted * Indexation	13.02 19.53	6.51
02/12/2010	Purchase	45.0000	235.95		235.95			235.95	243.00	Discounted * Indexation	4.70 7.05	2.35
01/04/2011	Purchase	38.0000	166.74		166.74			166.74	205.20	Other *	38.46	
07/10/2008	Instalment									Other *		
02/03/2009	Instalment									Other *		
07/09/2009	Instalment									Other *		
01/03/2010	Instalment									Other *		
02/12/2010	Instalment									Other *		
01/04/2011	Instalment									Other *		
14/08/2007	Instalment									Other *		
01/10/2007	Instalment									Other *		
02/04/2008	Instalment									Other *		

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	1,807.0000	8,640.78	8,640.78		8,640.78	9,757.80		757.51	359.51
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^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

Disposal Details

Units Sold	1,807.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	8,640.78	- Indexation Method			
Consideration	9,757.80	- Discounted Method*	719.05	359.51	1,078.56
Total Tax Deferred^		- Other Method*	38.46		38.46
- 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)	1,117.02				

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		9,757.80			
Foster's Group Limited	776/009	1,807.0000		8,640.78		
Taxable Profit/(Loss)	235/009			757.51		
Non Taxable Profit/(Loss)	236/009			359.51		
Distributions Received	239/009					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components