

THE MATUSIK SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 26 FEBRUARY 2014

Asset Details

Account Code 784/004
 Asset Perpetual's Investor Choice - Industrial Share
 Date Sold 26 February 2014

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)*
01/07/2012	Purchase	53,631.4937	120,027.89	3.51	120,024.38			120,024.38	161,510.02	Discounted * Indexation	27,657.09 41,485.64	13,828.55
31/07/2012	Purchase	449.5730	978.27	0.03	978.24			978.24	1,353.88	Discounted * Indexation	250.43 375.64	125.21
31/10/2012	Purchase	292.5120	687.11	0.02	687.09			687.09	880.89	Discounted * Indexation	129.20 193.80	64.60
31/01/2013	Purchase	490.2010	1,218.15	0.03	1,218.12			1,218.12	1,476.23	Discounted * Indexation	172.07 258.11	86.04
30/04/2013	Purchase	255.9530	705.15	0.02	705.13			705.13	770.80	Other *	65.67	
01/07/2013	Purchase	2,182.6113	5,816.66	0.14	5,816.52			5,816.52	6,572.88	Other *	756.36	
01/10/2013	Purchase	344.3210	1,004.66	0.02	1,004.64			1,004.64	1,036.91	Other *	32.27	
01/01/2014	Purchase	644.8010	1,916.40	0.04	1,916.36			1,916.36	1,941.80	Other *	25.44	
		<u>58,291.4660</u>	<u>132,354.29</u>	<u>3.81</u>	<u>132,350.48</u>			<u>132,350.48</u>	<u>175,543.41</u>		<u>29,088.53</u>	<u>14,104.40</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
01/01/2014		1,916.4000	3.81					3.81
		<u>1,916.4000</u>	<u>3.81</u>					<u>3.81</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	58,291.4660				
Original Cost	132,354.29	- Indexation Method			
Consideration	175,543.41	- Discounted Method*	28,208.79	14,104.40	42,313.19
Total Tax Deferred^		- Other Method*	879.74		879.74
- Tax Deferred and Tax Exempt	3.81				
- 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)	43,192.93				

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	Disc Capital Gain
Disposal of Investments Proceeds Account	491		175,543.41			
Perpetual's Investor Choice - Industrial Share	784/004	58,291.4660		132,354.29		
Taxable Profit/(Loss)	235/033			29,088.53		
Non Taxable Profit/(Loss)	236/033			14,104.40		
Distributions Received	238/004		3.81		3.81	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components