

BRENJUDE SUPERANNAUTION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 APRIL 2021

Asset Details

Account Code 776/034
 Asset Ellerton Australian Market Neutral Fund
 Date Sold 15 April 2021

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)*
18/08/2016	Purchase	41,629.3802	50,000.00		50,000.00			50,000.00	49,131.01	Other *	(868.99)	
30/06/2017	Purchase	1,000.0000	2,142.19		2,142.19			2,142.19	1,180.20	Other *	(961.99)	
03/07/2017	Purchase	1,864.3229	2,133.34		2,133.34			2,133.34	2,200.27	Discounted * Indexation	44.62 66.93	22.31
02/01/2018	Purchase	203.7595	240.58		240.58			240.58	240.48	Other *	(0.10)	
02/01/2018	Purchase	12.5014	14.39		14.39			14.39	14.75	Discounted * Indexation	0.24 0.36	0.12
02/01/2018	Purchase	12.4664	14.72		14.72			14.72	14.71	Other *	(0.01)	
03/04/2018	Purchase	12.0408	14.24		14.24			14.24	14.21	Other *	(0.03)	
01/07/2018	Purchase	2,886.6975	3,194.13		3,194.13			3,194.13	3,406.88	Discounted * Indexation	141.83 212.75	70.92
05/07/2018	Purchase	13.4590	14.89		14.89			14.89	15.88	Discounted * Indexation	0.66 0.99	0.33
		<u>47,634.6277</u>	<u>57,768.48</u>		<u>57,768.48</u>			<u>57,768.48</u>	<u>56,218.39</u>		<u>(1,643.77)</u>	<u>93.68</u>

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	47,634.6277	- Indexation Method			
Original Cost	57,768.48	- Discounted Method*	187.35	93.68	281.03
Consideration	56,218.39	- Other Method*	(1,831.12)		(1,831.12)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	(1,550.09)				

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		56,218.39			
Ellerton Australian Market Neutral Fund	776/034	47,634.6277		57,768.48		
Taxable Profit/(Loss)	235/041		1,643.77			
Non Taxable Profit/(Loss)	236/041			93.68		
Distributions Received	239/036					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components