

BLANDBURY PTY LTD SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 11 NOVEMBER 2011

Asset Details

Account Code 784/010
 Asset RFA0103AU - BT Wholesale Imputation Fund
 Date Sold 11 November 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)*
05/08/2009	Purchase	24,330.9000	40,030.50	62.99	39,967.51			39,967.51	40,085.37	Discounted * Indexation	78.57 117.86	39.29
23/09/2009	Purchase	5,446.0300	10,000.00	14.10	9,985.90			9,985.90	8,972.38	Other *	(1,013.52)	
26/10/2009	Purchase	5,395.7800	10,000.00	13.97	9,986.03			9,986.03	8,889.59	Other *	(1,096.44)	
25/11/2009	Purchase	5,501.1600	10,000.00	14.24	9,985.76			9,985.76	9,063.21	Other *	(922.55)	
29/12/2009	Purchase	5,335.6100	10,000.00	13.81	9,986.19			9,986.19	8,790.46	Other *	(1,195.73)	
25/01/2010	Purchase	5,557.1000	10,000.00	14.39	9,985.61			9,985.61	9,155.37	Other *	(830.24)	
		<u>51,566.5800</u>	<u>90,030.50</u>	<u>133.50</u>	<u>89,897.00</u>			<u>89,897.00</u>	<u>84,956.38</u>		<u>(4,979.91)</u>	<u>39.29</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
30/06/2011		767.1100	93.93					93.93
12/10/2011		979.7700	39.58					39.58
		<u>1,746.8800</u>	<u>133.51</u>					<u>133.51</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	51,566.5800				
Original Cost	90,030.50	- Indexation Method			
Consideration	84,956.38	- Discounted Method*	78.57	39.29	117.86
Total Tax Deferred^		- Other Method*	(5,058.48)		(5,058.48)
- Tax Deferred and Tax Exempt	133.50				
- 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)	(4,940.62)				

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		84,956.38			
RFA0103AU - BT Wholesale Imputation Fund	784/010	51,566.5800		90,030.50		
Taxable Profit/(Loss)	235/510		4,979.91			
Non Taxable Profit/(Loss)	236/510			39.29		
Distributions Received	238/010		133.50		133.50	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components