

**BLANDBURY PTY LTD SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 DECEMBER 2012**

**Asset Details**

Account Code      784/017  
 Asset              WPC0013AU - EMERGING RESOURCES COMPANY SHARE FUND  
 Date Sold         27 December 2012

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
14/11/2011	Purchase	54,778.6300	85,030.50		85,030.50			85,030.50	67,895.00	Other *	(17,135.50)	
		<u>54,778.6300</u>	<u>85,030.50</u>		<u>85,030.50</u>			<u>85,030.50</u>	<u>67,895.00</u>		<u>(17,135.50)</u>	

**Purchase Transactions**

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**BLANDBURY PTY LTD SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 DECEMBER 2012**

**Asset Details**

Account Code      784/017  
 Asset                WPC0013AU - EMERGING RESOURCES COMPANY SHARE FUND  
 Date Sold           27 December 2012

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	54,778.6300				
Original Cost	85,030.50	- Indexation Method			
Consideration	67,895.00	- Discounted Method			
Total Tax Deferred^		- Other Method*	(17,135.50)		(17,135.50)
- 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)	(17,135.50)				

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		67,895.00			
WPC0013AU - EMERGING RESOURCES COMPANY SHARE FUND	784/017	54,778.6300		85,030.50		
Taxable Profit/(Loss)	235/008		17,135.50			
Non Taxable Profit/(Loss)	236/008					
Distributions Received	238/017					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components