

**R & S MYERS SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 MARCH 2014**

**Asset Details**

Account Code      784/003  
 Asset              Perpetual 3048 - Grant Samuel Epoch Global Equity  
 Date Sold         21 March 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)*
15/05/2012	Purchase	27,611.0850	26,001.58		26,001.58			26,001.58	28,308.29	Discounted * Indexation	1,537.81 2,306.71	768.90
01/07/2012	Purchase	219.6810	202.63		202.63			202.63	225.23	Discounted * Indexation	15.07 22.60	7.53
25/06/2013	Purchase	3,246.2010	3,820.72	28.95	3,791.77			3,791.77	3,328.17	Other *	(463.60)	
01/07/2013	Purchase	10,120.3000	9,141.11		9,141.11			9,141.11	10,375.85	Other *	1,234.74	
01/10/2013	Purchase	171.0520	159.79		159.79			159.79	175.37	Other *	15.58	
01/01/2014	Purchase	38.1880	39.31	0.16	39.15			39.15	39.15	Other *		
		<u>41,406.5070</u>	<u>39,365.14</u>	<u>29.11</u>	<u>39,336.03</u>			<u>39,336.03</u>	<u>42,452.06</u>		<u>2,339.60</u>	<u>776.43</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
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**Income Transactions**

30/06/2013		9,141.1100			369.33			
		<u>9,141.1100</u>			<u>369.33</u>			

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	41,406.5070				
Original Cost	39,365.14	- Indexation Method			
Consideration	42,452.06	- Discounted Method*	1,552.88	776.43	2,329.31
Total Tax Deferred^		- Other Method*	786.72		786.72
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	29.11				
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)	3,116.03				

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		42,452.06			
Perpetual 3048 - Grant Samuel Epoch Global Equity	784/003	41,406.5070		39,365.14		
Taxable Profit/(Loss)	235/503			2,339.60		
Non Taxable Profit/(Loss)	236/503			776.43		
Distributions Received	238/003		29.11		29.11	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components