

**R & S MYERS SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 25 JUNE 2013**

**Asset Details**

Account Code      784/005  
 Asset              Perpetual WFIA - Perpetual Property Securities  
 Date Sold         25 June 2013

**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)*
15/05/2012	Purchase	22,698.5740	15,276.14	1.81	15,274.33			15,274.33	18,181.57	Discounted * Indexation	1,938.16 2,907.24	969.08
01/07/2012	Purchase	2.7110	1.86		1.86			1.86	2.17	Other *	0.31	
01/10/2012	Purchase	219.5050	159.80	0.02	159.78			159.78	175.82	Other *	16.04	
01/04/2013	Purchase	347.1840	279.83	0.03	279.80			279.80	278.09	Other *	(1.71)	
		<u>23,267.9740</u>	<u>15,717.63</u>	<u>1.86</u>	<u>15,715.77</u>			<u>15,715.77</u>	<u>18,637.65</u>		<u>1,952.80</u>	<u>969.08</u>

<sup>^</sup> 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
01/04/2012		206.5500	599.37					599.37
15/05/2012		(573.5300)	(573.53)					(573.53)
15/05/2012		(8.7700)	(8.77)					(8.77)
15/05/2012		(8.4800)	(8.48)					(8.48)
15/05/2012		(8.5900)	(8.59)					(8.59)
30/06/2012		1.8600	1.86					1.86
		<u>(390.9600)</u>	<u>1.86</u>					<u>1.86</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	23,267.9740				
Original Cost	15,717.63	- Indexation Method			
Consideration	18,637.65	- Discounted Method*	1,938.16	969.08	2,907.24
Total Tax Deferred^		- Other Method*	14.64		14.64
- Tax Deferred and Tax Exempt	1.86				
- 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)	2,921.88				

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		18,637.65			
Perpetual WFIA - Perpetual Property Securities	784/005	23,267.9740		15,717.63		
Taxable Profit/(Loss)	235/505			1,952.80		
Non Taxable Profit/(Loss)	236/505			969.08		
Distributions Received	238/005		1.86		1.86	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components