

R & S MYERS SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 JANUARY 2016

Asset Details

Account Code 784/006
 Asset Perpetual 3048 - Schroder Australian Equity
 Date Sold 27 January 2016

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	13,349.5150	18,201.33	27.47	18,173.86			18,173.86	18,134.33	Other *	(39.53)	
01/07/2012	Purchase	126.2500	164.94	0.09	164.85			164.85	171.50	Discounted * Indexation	4.43 6.65	2.22
01/01/2013	Purchase	223.8830	335.78	0.47	335.31			335.31	304.13	Other *	(31.18)	
25/06/2013	Purchase	1,639.1440	2,553.36	3.37	2,549.99			2,549.99	2,226.65	Other *	(323.34)	
01/07/2013	Purchase	232.0660	364.37	0.48	363.89			363.89	315.24	Other *	(48.65)	
01/01/2014	Purchase	279.8990	490.33	0.58	489.75			489.75	380.22	Other *	(109.53)	
01/07/2014	Purchase	485.7640	834.23	1.00	833.23			833.23	659.87	Other *	(173.36)	
01/01/2015	Purchase	295.4670	495.14	0.61	494.53			494.53	401.37	Other *	(93.16)	
01/07/2015	Purchase	624.1250	1,031.70	1.28	1,030.42			1,030.42	847.83	Other *	(182.59)	
01/01/2016	Purchase	388.0300	580.55	0.80	579.75			579.75	527.11	Other *	(52.64)	
		<u>17,644.1430</u>	<u>25,051.73</u>	<u>36.15</u>	<u>25,015.58</u>			<u>25,015.58</u>	<u>23,968.25</u>		<u>(1,049.55)</u>	<u>2.22</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
01/01/2012		378.7700	126.27		0.01			126.27
15/05/2012		(123.4800)	(123.47)		(0.01)			(123.47)
15/05/2012		(2.8000)	(2.80)					(2.80)
30/06/2013		364.3700	0.65		23.27			0.65
30/06/2014		834.2300	1.70					1.70
30/06/2015		1,031.7000	10.68					10.68
		<u>2,482.7900</u>	<u>13.03</u>		<u>23.27</u>			<u>13.03</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	17,644.1430				
Original Cost	25,051.73	- Indexation Method			
Consideration	23,968.25	- Discounted Method*	4.43	2.22	6.65
Total Tax Deferred^		- Other Method*	(1,053.98)		(1,053.98)
- Tax Deferred and Tax Exempt	13.04				
- Tax Free	23.11				
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)	(1,047.33)				

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		23,968.25			
Perpetual 3048 - Schroder Australian Equity	784/006	17,644.1430		25,051.73		
Taxable Profit/(Loss)	235/506		1,049.55			
Non Taxable Profit/(Loss)	236/506			2.22		
Distributions Received	238/006		36.15		36.15	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components