

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

Asset Details

Account Code 784/007
 Asset Perpetual 3048 - Vanguard Australian Property Securities Index
 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	2,031.1860	1,906.65	45.30	1,861.35			1,861.35	2,183.72	Discounted * Indexation	214.91 322.37	107.46
01/07/2012	Purchase	28.8620	27.25	0.64	26.61			26.61	31.03	Discounted * Indexation	2.95 4.42	1.47
01/10/2012	Purchase	17.8160	17.70	0.40	17.30			17.30	19.15	Discounted * Indexation	1.23 1.85	0.62
01/01/2013	Purchase	24.7560	25.84	0.55	25.29			25.29	26.62	Discounted * Indexation	0.89 1.33	0.44
01/04/2013	Purchase	26.1890	28.36	0.58	27.78			27.78	28.16	Other *	0.38	
25/06/2013	Purchase	242.8490	260.94	5.42	255.52			255.52	261.09	Other *	5.57	
01/07/2013	Purchase	40.7240	44.06	0.91	43.15			43.15	43.78	Other *	0.63	
01/10/2013	Purchase	21.4540	23.01	0.48	22.53			22.53	23.07	Other *	0.54	
01/10/2013	Purchase	32.3950	33.64	0.72	32.92			32.92	34.83	Other *	1.91	
		<u>2,466.2310</u>	<u>2,367.45</u>	<u>55.00</u>	<u>2,312.45</u>			<u>2,312.45</u>	<u>2,651.45</u>		<u>229.01</u>	<u>109.99</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

01/04/2012		58.5000	75.22					75.22
15/05/2012		(71.7300)	(71.73)					(71.73)
15/05/2012		(0.5200)	(0.52)					(0.52)
15/05/2012		(0.5200)	(0.52)					(0.52)
15/05/2012		(2.4500)	(2.45)					(2.45)
30/06/2012		27.2500	26.78		0.47			26.78

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30/06/2013	44.0600	24.81	19.19	24.81
01/10/2013	33.6400	3.41		3.41
	88.2300	55.00	19.66	55.00

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	2,466.2310	- Indexation Method			
Original Cost	2,367.45	- Discounted Method*	219.98	109.99	329.97
Consideration	2,651.45	- Other Method*	9.03		9.03
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	55.00				
- 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)	339.00				

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		2,651.45			
Perpetual 3048 - Vanguard Australian Property Securities Index	784/007	2,466.2310		2,367.45		
Taxable Profit/(Loss)	235/507			229.01		
Non Taxable Profit/(Loss)	236/507			109.99		
Distributions Received	238/007		55.00		55.00	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components