

## Clarence Superannuation Fund

### PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 SEPTEMBER 2016

#### Asset Details

Account Code      776/066  
 Asset                DVA - Diversa Limited - Ordinary Fully Paid  
 Date Sold          29 September 2016

#### 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)*
12/08/2014	Purchase	36,667.0000	14,850.06		14,850.06			14,850.06	15,781.69	Discounted * Indexation	621.09 931.63	310.54
03/07/2015	Purchase	33,333.0000	14,666.52		14,666.52			14,666.52	14,346.72	Other *	(319.80)	
27/01/2016	Purchase	20,000.0000	9,219.95		9,219.95			9,219.95	8,608.12	Other *	(611.83)	
		<u>90,000.0000</u>	<u>38,736.53</u>		<u>38,736.53</u>			<u>38,736.53</u>	<u>38,736.53</u>		<u>(310.54)</u>	<u>310.54</u>

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

\* Best/selected method

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#### Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	90,000.0000	- Indexation Method			
Original Cost	38,736.53	- Discounted Method*	621.09	310.54	931.63
Consideration	38,736.53	- Other Method*	(931.63)		(931.63)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	0.00				

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		38,736.53			
DVA - Diversa Limited - Ordinary Fully Paid	776/066	90,000.0000		38,736.53		
Taxable Profit/(Loss)	235/137		310.54			
Non Taxable Profit/(Loss)	236/137			310.54		
Distributions Received	239/077					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components