

**Clarence Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 25 MAY 2017**

**Asset Details**

Account Code      777/005  
 Asset                \$-S0010 Monster Beverage Corp - Nasdaq (Mnst)  
 Date Sold          25 May 2017

**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)*
04/06/2013	Purchase	45.0000	2,582.50		2,582.50			2,582.50	2,984.56	Discounted * Indexation	268.04 402.06	134.02
23/08/2013	Purchase	155.0000	10,205.47		10,205.47			10,205.47	10,280.17	Discounted * Indexation	49.80 74.70	24.90
16/11/2016	Purchase	400.0000							26,529.47	Other *	26,529.47	
		<u>600.0000</u>	<u>12,787.97</u>		<u>12,787.97</u>			<u>12,787.97</u>	<u>39,794.20</u>		<u>26,847.31</u>	<u>158.92</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	600.0000	- Indexation Method			
Original Cost	12,787.97	- Discounted Method*	317.84	158.92	476.76
Consideration	39,794.20	- Other Method*	26,529.47		26,529.47
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)	27,006.23				

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		39,794.20			
\$-S0010 Monster Beverage Corp - Nasdaq (Mnst)	777/005	600.0000		12,787.97		
Taxable Profit/(Loss)	235/131			26,847.31		
Non Taxable Profit/(Loss)	236/131			158.92		
Distributions Received	239/073					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components