

**BOLTE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 18 OCTOBER 2005**

**Asset Details**

Account Code                    776/009  
 Asset                             Shares in Listed Companies (Australian)  
 Date Sold                        18 October 2005

**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)*
18/02/2004	Purchase	4,000.0000	3,200.00		3,200.00			3,200.00	5,378.10	Discounted * Indexation	1,452.07 2,178.10	726.03
		<u>4,000.0000</u>	<u>3,200.00</u>		<u>3,200.00</u>			<u>3,200.00</u>	<u>5,378.10</u>		<u>1,452.07</u>	<u>726.03</u>

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

\* Best/selected method

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**Disposal Details \***

Units Sold	4,000.0000	Profit/(Loss) Summary *	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	3,200.00	- Indexation Method			
Consideration	5,378.10	- Discounted Method	1,452.07	726.03	2,178.10
Total Tax Deferred*		- Other Method			
- Tax Deferred and Tax Exempt					
- Tax Free					
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)	2,178.10				

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	Quantity	Debit	Credit	Tax Deferred	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		5,378.10			
Shares in Listed Companies (Australian)	776/009	4,000.0000		3,200.00		
Taxable Profit/(Loss)	235/009			1,452.07		
Non Taxable Profit/(Loss)	236/012			726.03		
Distributions Received	239/009					

\* Best/selected method