

**STOTT SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 DECEMBER 2013**

**Asset Details**

Account Code      776/001  
 Asset                ANZ Banking Group Limited  
 Date Sold          17 December 2013

**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)*
<b>Purchase Transactions</b>												
17/06/2013	Purchase	102.0000	2,884.97		2,884.97			2,884.97	3,067.54	Other *	182.57	
28/06/2013	Purchase	432.0000	12,493.15		12,493.15			12,493.15	12,991.93	Other *	498.78	
20/11/2013	Purchase	387.0000	12,491.35		12,491.35			12,491.35	11,638.60	Other *	(852.75)	
22/11/2013	Purchase	391.0000	12,502.85		12,502.85			12,502.85	11,758.90	Other *	(743.95)	
		<u>1,312.0000</u>	<u>40,372.32</u>		<u>40,372.32</u>			<u>40,372.32</u>	<u>39,456.97</u>		<u>(915.35)</u>	

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

\* Best/selected method

**STOTT SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 DECEMBER 2013**

**Asset Details**

Account Code      776/001  
 Asset                ANZ Banking Group Limited  
 Date Sold            17 December 2013

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,312.0000				
Original Cost	40,372.32	- Indexation Method			
Consideration	39,456.97	- Discounted Method			
Total Tax Deferred^		- Other Method*	(915.35)		(915.35)
- Tax Deferred and Tax Exempt	0.00				
- 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)	(915.35)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		39,456.97			
ANZ Banking Group Limited	776/001	1,312.0000		40,372.32		
Taxable Profit/(Loss)	235/001		915.35			
Non Taxable Profit/(Loss)	236/001					
Distributions Received	239/001					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components