

UHLMANN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 JUNE 2016

Asset Details

Account Code 784/001
 Asset Shakespeare Haney Securities Limited
 Date Sold 30 June 2016

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)*
01/07/2008	Purchase	300,000.0000	300,000.00	201,267.40	98,732.60			98,732.60		Other *	(98,732.60)	
		<u>300,000.0000</u>	<u>300,000.00</u>	<u>201,267.40</u>	<u>98,732.60</u>			<u>98,732.60</u>			<u>(98,732.60)</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
15/06/2009		2,165.7500	9,944.32					9,944.32
15/06/2010		1,790.3100	16,338.46					16,338.46
15/06/2011		1,654.4200	12,535.41					12,535.41
15/06/2012		5,504.7100	29,046.48					29,046.48
17/06/2013		14,749.0700	70,023.08					70,023.08
16/06/2014		12,927.4400	51,671.06					51,671.06
16/02/2015		3,719.3200	9,291.03					9,291.03
30/11/2015		2,417.5600	2,417.56					2,417.56
		<u>44,928.5800</u>	<u>201,267.40</u>					<u>201,267.40</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	300,000.0000				
Original Cost	300,000.00	- Indexation Method			
Consideration		- Discounted Method			
Total Tax Deferred^		- Other Method*	(98,732.60)		(98,732.60)
- Tax Deferred and Tax Exempt	201,267.40				
- 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)	(98,732.60)				

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					
Shakespeare Haney Securities Limited	784/001	300,000.0000		300,000.00		
Taxable Profit/(Loss)	235/006		98,732.60			
Non Taxable Profit/(Loss)	236/006					
Distributions Received	238/002		201,267.40		201,267.40	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components