

Lesbros Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 2 DECEMBER 2014

Asset Details

Account Code 747/020
 Asset Australian Unity Property Securities Growth
 Date Sold 2 December 2014

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)*
09/05/2006	Purchase	13,094.0151	25,000.00	797.71	24,202.29			24,202.29	2,457.73	Other *	(21,744.56)	
30/06/2007	Purchase	51.8985	128.33	3.16	125.17			125.17	9.74	Other *	(115.43)	
30/06/2008	Purchase	60.0672	14.51	3.66	10.85			10.85	11.27	Discounted * Indexation	0.28 0.42	0.14
30/07/2009	Purchase	4,133.2897	371.11	251.81	119.30			119.30	775.81	Discounted * Indexation	437.67 656.51	218.84
09/10/2013	Purchase	12.4800		0.76	(0.76)			(0.76)	2.34	Discounted * Indexation	2.07 3.10	1.03
		<u>17,351.7505</u>	<u>25,513.95</u>	<u>1,057.10</u>	<u>24,456.85</u>			<u>24,456.85</u>	<u>3,256.89</u>		<u>(21,419.97)</u>	<u>220.01</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
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Income Transactions

30/06/2006		1,423.4500	464.94					464.94
30/06/2007		5,402.7600	9.26					9.26
30/06/2008		596.6600	59.71					59.71
30/06/2009		6.3600	69.31					69.31
30/07/2009		371.1100	371.11					371.11
30/06/2010		4.9900	11.64					11.64
30/06/2011		7.4500	12.84					12.84
30/06/2012		15.3900	29.90					29.90
30/06/2013		17.4600	19.19					19.19
30/06/2014		15.8700	3.60		0.01			3.60
02/12/2014		3.0700	5.59					5.59

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7,864.5700	1,057.09	0.01	1,057.09
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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	17,351.7505	- Indexation Method			
Original Cost	25,513.95	- Discounted Method*	440.02	220.01	660.03
Consideration	3,256.89	- Other Method*	(21,859.99)		(21,859.99)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	1,057.09				
- Tax Free	0.01				
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)	(21,199.96)				

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		3,256.89			
Australian Unity Property Securities Growth	747/020	17,351.7505		25,513.95		
Taxable Profit/(Loss)	235/028		21,419.97			
Non Taxable Profit/(Loss)	236/028			220.01		
Distributions Received	238/022		1,057.10		1,057.10	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components