

Lesbros Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 DECEMBER 2014

Asset Details

Account Code 747/190
 Asset Goldman Sachs JBWere Emerging Leaders Fund
 Date Sold 10 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)*
30/06/2005	Purchase	14,583.3867	42,044.53	1,476.97	40,567.56			40,567.56	38,720.33	Other *	(1,847.23)	
		<u>14,583.3867</u>	<u>42,044.53</u>	<u>1,476.97</u>	<u>40,567.56</u>			<u>40,567.56</u>	<u>38,720.33</u>		<u>(1,847.23)</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
30/06/2006		18,070.2000	1,272.50					1,272.50
29/08/2006		(578.1400)	(578.14)					(578.14)
30/06/2007		17,513.8100	211.67					211.67
30/06/2008		2,469.3800	278.32					278.32
30/06/2010		196.4200	53.82		0.09			53.82
30/06/2011		504.3300	27.72					27.72
30/06/2012		524.8700	78.60		5.83			78.60
30/06/2013		411.8900	38.15		79.53			38.15
30/06/2014		307.7100	8.88					8.88
		<u>39,420.4700</u>	<u>1,391.52</u>		<u>85.45</u>			<u>1,391.52</u>

Lesbros Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 DECEMBER 2014

Asset Details

Account Code 747/190
 Asset Goldman Sachs JBWere Emerging Leaders Fund
 Date Sold 10 December 2014

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	14,583.3867				
Original Cost	42,044.53	- Indexation Method			
Consideration	38,720.33	- Discounted Method			
Total Tax Deferred^		- Other Method*	(1,847.23)		(1,847.23)
- Tax Deferred and Tax Exempt	1,391.52				
- Tax Free	85.45				
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)	(1,847.23)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		38,720.33			
Goldman Sachs JBWere Emerging Leaders Fund	747/190	14,583.3867		42,044.53		
Taxable Profit/(Loss)	235/190		1,847.23			
Non Taxable Profit/(Loss)	236/190					
Distributions Received	238/190		1,476.97		1,476.97	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components